



**CITY OF FOLSOM**  
DISTINCTIVE BY NATURE

# Agenda

## Utility Commission Regular Meeting

City Council Chambers | 50 Natoma Street, Folsom CA 95630

March 21, 2023

6:30 PM

### **REGULAR UTILITY COMMISSION AGENDA**

#### ***Notice Regarding Remote Participation***

*Effective July 7, 2022, the City of Folsom is returning to all in-person City Council, Commission, and Committee meetings. Remote participation for the public will no longer be offered. Everyone is invited and encouraged to attend and participate in City meetings in person.*

#### **CALL TO ORDER**

#### **ROLL CALL**

Utility Commission Members:

Zaid Akhter, Lisa Ladd, Mark Menz, Amanda Ross, Aaron Silva, Bhaskar Vempati and Tad Widby

#### **REPORT ON POSTING OF AGENDA**

Agendas for the Utility Commission are posted at the Folsom City Hall and City website. (Pursuant to California Government Code Section 54954.2, the agenda for this meeting was properly posted on or before 6:30 p.m. on March 17, 2023).

#### **BUSINESS FROM THE FLOOR**

This item is intended for comments or suggestions from the public for presentation to the Utility Commission. Any matters discussed before the Utility Commission which are not on the agenda cannot be acted upon by the Commission.

#### **MINUTES**

1. Approval of the Minutes of the February 21, 2023 Regular Meeting

#### **DIRECTORS' REPORTS**

#### **NEW BUSINESS**

1. Public Works Fiscal Year 2023-24 Preliminary Operations and Maintenance Budget
2. Environmental and Water Resources Fiscal Year 2023-23 Preliminary Operations and Maintenance Budget

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Future Meetings

April 18, 2023	6:30 pm	Regular Meeting	City Hall
May 16, 2023	6:30 pm	Regular Meeting	City Hall
June 20, 2023	6:30 pm	Regular Meeting	City Hall

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*Copies of the written documentation relating to each item of business described above are on file in the Environmental and Water Resources Department, Folsom City Hall, 50 Natoma St., Folsom, California and are available for public inspection during regular office hours which are 8:00 a.m. to 5:00 p.m., Monday through Friday. We request advance notification to facilitate your requests. Copies of documents may be purchased for \$0.10 per page.*

*Pursuant to State law, this agenda was posted at least 72 hours prior to the meeting at the Folsom City offices, and City website. The City Hall phone number is 916-461-6000. To contact City Hall using a telecommunication device for the deaf (TDD), please call (800) 735-2929 and an operator will assist you.*

*In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Environmental and Water Resources Department at 916-461-6162. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.*

***Please mute or turn off cellular phones, tablets, and other electronic devices during the meeting.***



# Utility Commission Regular Meeting

## Draft Minutes

City Council Chambers | 50 Natoma Street, Folsom CA 95630  
February 21, 2023  
6:30 PM

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### **Call to Order**

Director Yasutake called the meeting to order at 6:30 p.m.

### **Roll Call**

PRESENT: L. Ladd, M. Menz, A. Ross, A. Silva, B. Vempati, T. Widby

ABSENT: Z. Akhter.

STAFF PRESENT:        Marcus Yasutake: Environmental & Water Resources Director  
                                 Mark Rackovan: Public Works Director  
                                 Emma Atkinson: Administrative Assistant, EWR

### **Business from the Floor**

None.

### **Oath of Office**

Commissioners Ladd, Menz, Ross, Vempati and Widby took the oath of office.  
Director Yasutake thanked all Commissioners for their participation.

### **Introduction of Commissioners**

Each member of the Commission briefly introduced themselves.

### **Election of Chair and Vice-Chair**

Commissioner Silva moved to nominate Commissioner Menz as Chair of the Commission.  
Commissioner Ross seconded the nomination.

Motion carried with the following vote:

AYES: Commissioners Ladd, Menz, Vempati and Widby.  
ABSENT: Commissioner Akhter

Commissioner Menz moved to nominate Commissioner Silva as Vice-Chair of the Commission.  
Commissioner Widby seconded the nomination.

Motion carried with the following vote:

AYES: Commissioners Ladd, Ross, Silva, and Vempati.  
ABSENT: Commissioner Akhter

## Minutes

Approval of the Minutes of the November 15, 2022, Regular Meeting.

Commissioner Widby motioned to accept the minutes.

Commissioner Silva seconded the motion.

Motion carried with the following vote:

AYES: Commissioners Ladd, Menz, Ross, and Vempati.

ABSENT: Commissioners Akhter.

ABSTAIN: None.

## Directors' Reports

None

## New Business

- **Ethics Training:**  
Director Yasutake reminded Commissioners of the required training.
- **Utility Commission Purpose and Functions:**  
Director Yasutake explained that the roles and responsibilities of the Commission are set out in the Folsom Municipal Code. He advised Commissioners of the main topics that are brought before the commission, namely rate studies, master planning studies and the annual budget. Any items that are required to be adopted by Council are initially brought to the Commission for overview and concurrence.
- **Brown Act:**  
Commissioners were reminded of their responsibilities under the Brown Act, especially with the use of electronic communication.
- **Utility Commission Roster:**  
Commissioners were asked to provide notice of any necessary corrections to the roster.
- **Topics for the Year:**  
Director Yasutake shared a draft calendar of items for discussion at Commission meetings during 2023 and invited Commissioners to put forward requests and suggestions for other items for discussion.  
Commissioner Ross requested the items drafted to be discussed in May be moved to June, as she anticipates not being able to attend in May. The Commission agreed to the request.
- **Public Works Department Overview:**  
Director Rackovan provided information on the roles and functions of the Public Works Department, focusing on the Waste and Recycling division which falls within the purview of the Utility Commission. He invited Commissioners to find out more about the department by going on a ride along in a solid waste collection vehicle or visiting the traffic management center at City Hall.

Director Rackovan also provided information about Senate Bill 1383 (the mandated organics recycling program) and its impact on operations of the department, including an update on the status of roll-out.

Questions and Comments from the Commission:

Commissioner Silva: Is there a timeline for enforcement? *The objective is to stay educational/informative for as long as possible.*

Commissioner Menz reiterated the need for PPE for enforcement staff.

Commissioner Ross requested clarification that current fee increases meet the needs to cover department costs. *Confirmed.*

Commissioner Ross: Has there been discussion with the Planning Dept. about issues with zero lot lines, and the need for future development to accommodate cans? *Yes; Solid Waste staff met with Planning staff in December to explain the mandate and request that developers of new communities incorporate strategies to accommodate the rules.*

Commissioner Ross: Has there been any discussion of zero lot communities sharing green cans? *Yes, but there can be other issues that develop from this approach that also have to be considered.*

Commissioner Silva requested information on the current lifespan of Fleet vehicles. *Fleet is in transition mode. Another State mandate is fleet electrification. No new fuel combustion vehicles may be manufactured or sold as of 2035, so the City is currently researching and experimenting with some hybrid vehicles and electric vehicles. Many current vehicles are past their service life so need to be updated. The infrastructure needed to charge a fully electrified fleet is not in place. Implementation needs to consider plans to relocate the City Corporation Yard to a new site South of 50.*

Commissioner Menz: Has the City considered all the small motor devices (blowers, weed eaters, landscaping tools, small generators, pumps etc. including Jaws of Life) that are also affected by the State mandate, and how many of these will need to be replaced? *Public Works does not utilize many of those types of assets, but this is something that will need to be considered particularly by Parks Department field maintenance crews.*

- **Environmental and Water Resources Department Overview:**

Director Yasutake explained the difference between Rate Funds and the General Fund, and that most discussion at the Utility Commission relates to Rate funded projects. He then provided an overview of the Environmental and Water Resources Department, and the roles of the various divisions within the Department. Utility Commissioners were invited to tour the Water Treatment Plant.

Questions and Comments from the Commission:

Commissioner Ross: Are plans, such as the Water Management plan, available online, and are any due to be updated? *Yes, they are on the City website. The department is currently discussing the schedule, as there are some updates due within the next couple of years.*

Commissioner Ross: What is the age of pipes in the City, and the age of the Water Treatment Plant? Is aging infrastructure the main focus of the projects? *Projects may be based on age of infrastructure (especially in old town area), but also based on infrastructure condition (in the case of tank maintenance) or based on experience and*

*knowledge of staff (repeat problem locations). Staff identify priority projects based on evaluations of the conditions. There is ongoing project work at the Water Treatment Plant to build in redundancy and to increase the volume of water (without expanding the footprint of the Plant).*

Commissioner Menz: Has there been any thought about the impact of residents increasing use of garbage disposal rather than using their organics waste can for disposal of organics? *This is something that can be investigated.*

### **Adjournment**

Chair Menz advised that the next meeting is March 21.

Meeting adjourned at 7:45 pm.

### **Respectfully Submitted:**

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Emma Atkinson, Administrative Assistant.

### **Approved:**

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Mark Menz, Utility Commissioner Chair.

NEW BUSINESS  
Item 1  
Utility Commission  
Meeting Date: 3/21/23

DATE: March 14, 2023  
TO: Utility Commissioners  
FROM: Mark Rackovan, Public Works Director  
SUBJECT: **PUBLIC WORKS FISCAL YEAR 2023-2024 PRELIMINARY OPERATING BUDGET**

**BACKGROUND**

Each year, staff presents an overview of the upcoming fiscal year operating and capital improvement plan budget to the Utility Commission. City staff will provide a presentation showing the proposed fiscal year 2023-2024 operating budget for solid waste.

**DISCUSSION**

The proposed preliminary Fiscal Year 2023-2024 operating budget for Public Works will be presented and discussed with the Utility Commission. The City Manager, the Finance Department, and the Human Resources Department are currently reviewing the proposed budget prepared by the Public Works Department and will schedule follow up meetings accordingly.

DATE: March 14, 2023  
TO: Utility Commissioners  
FROM: Marcus Yasutake, Environmental and Water Resources Director  
SUBJECT: **ENVIRONMENTAL AND WATER RESOURCES FISCAL YEAR 2023-2024  
PRELIMINARY OPERATING BUDGET**

**BACKGROUND**

Each year, staff presents an overview of the upcoming fiscal year operating and capital improvement plan budget to the Utility Commission. City staff will provide a presentation showing the proposed fiscal year 2023-2024 operating budget for Environmental and Water Resources.

**DISCUSSION**

The proposed preliminary Fiscal Year 2023-2024 operating budget will be presented and discussed with the Utility Commission. The City Manager, the Finance Department, and the Human Resources Department are currently reviewing the proposed budget prepared by the Environmental and Water Resources Department and will schedule follow up meetings accordingly.

**ATTACHMENTS**

1. Water Operating – FY 2023-2024 Proposed Budget
2. Wastewater Operating – FY 2023-2024 Proposed Budget
3. Proposed Level of Service (PLS) Submittals



**ATTACHMENT 1**

Water Operating FY 2023-2024 Proposed Budget

# Utilities

## Water - Fund 520

a/o 11/30/2022

## Budget Summary

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
Expenditure	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Salaries	2,528,136	2,751,335	2,868,518	2,961,894	2,990,693	\$3,420,072	3,420,072	\$1,166,084	3,278,545	\$3,420,072	\$0
Benefits	1,686,709	1,359,369	2,131,292	2,057,536	2,073,859	\$2,384,664	2,384,664	\$546,097	2,334,138	\$2,384,664	\$0
Operation & Maintenance	4,549,463	4,870,200	4,408,256	5,373,215	5,019,080	6,321,518	6,321,518	2,328,618	6,464,884	6,320,018	(1,500)
Debt Service	\$2,068,814	\$2,070,691	\$1,989,499	\$2,129,122	\$460,756	\$1,845,822	\$1,845,822	\$3,000	\$1,845,322	\$1,845,822	\$0
Capital Outlay	\$3,176,132	\$860,099	\$3,908,450	\$1,516,113	\$1,557,960	\$1,983,471	1,983,471	\$761,538	\$5,276,538	\$1,948,471	(\$35,000)
Transfers Out	\$1,138,629	\$919,163	\$809,594	\$870,160	\$872,971	\$867,277	867,277	\$215,707	\$867,277	\$867,277	\$0
<b>Total</b>	<b>\$15,147,883</b>	<b>\$12,830,858</b>	<b>\$16,115,609</b>	<b>\$14,908,040</b>	<b>\$12,975,319</b>	<b>\$16,822,824</b>	<b>\$16,822,824</b>	<b>\$5,021,045</b>	<b>\$20,066,704</b>	<b>\$16,786,324</b>	<b>(\$36,500)</b>

Funding Source											
Program Revenues	\$13,961,113	\$13,700,829	\$15,590,695	\$17,950,867	\$17,513,659	\$17,615,000	\$17,615,000	\$7,154,021	\$17,304,438	\$18,954,500	\$1,339,500
Grants	\$47,500	\$253,626	\$10,259	\$1,907	\$29,302	\$0	\$0	\$0	\$0	\$0	\$0
Capital Contributions	\$374,114	\$13,277,424	\$5,442,784	\$4,941,525	\$843,265	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$91,941	\$427,659	\$521,720	\$168,701	(\$322,600)	\$145,000	\$4,082,995	\$58,009	\$137,014	\$145,000	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0	(\$1,137,176)	(\$5,075,171)	\$0	\$2,425,252	(\$2,513,176)	(\$1,376,000)
Transfers	\$918,000	\$100,000	\$141,726	\$94,486	\$186,449	\$200,000	\$200,000	\$0	\$200,000	\$200,000	\$0
<b>Total</b>	<b>\$15,392,667</b>	<b>\$27,759,538</b>	<b>\$21,707,184</b>	<b>\$23,157,485</b>	<b>\$18,250,076</b>	<b>\$16,822,824</b>	<b>\$16,822,824</b>	<b>\$7,212,030</b>	<b>\$20,066,704</b>	<b>\$16,786,324</b>	<b>(\$36,500)</b>

Revenue less Expenditures						<b>\$0</b>	<b>\$0</b>	<b>\$2,190,986</b>	<b>\$0</b>	<b>\$0</b>
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Revenue less Cap. Contributions less Exp.	<b>(\$129,330)</b>	<b>\$1,651,256</b>	<b>\$148,790</b>	<b>\$3,307,920</b>	<b>\$4,431,491</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,190,986</b>	<b>\$0</b>	<b>\$2,513,176</b>
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## Financial Detail By Category

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
Expenditures 520-0000	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Salaries	2,528,136	2,751,335	2,868,518	2,961,894	2,990,693	3,420,072	3,420,072	1,166,084	3,278,545	3,420,072	-
Benefits	1,686,709	1,359,369	2,131,292	2,057,536	2,073,859	2,384,664	2,384,664	546,097	2,334,138	2,384,664	-
Purchased Services	348,764	337,906	309,982	511,983	328,009	535,170	535,170	224,249	473,299	532,245	(2,925)
Communications	55,419	47,625	32,973	33,877	33,931	33,240	33,240	12,359	30,589	33,790	550
Travel & Meetings	6,925	7,857	4,503	760	5,154	12,000	12,000	977	4,345	12,000	-
Utilities	741,338	758,755	795,571	879,769	566,309	812,500	812,500	424,949	1,069,876	812,500	-
Contracts	1,767,627	1,739,410	1,483,583	2,041,001	1,889,738	2,196,680	2,196,680	777,820	2,106,818	2,178,435	(18,245)
Maintenance	374,967	578,284	417,518	520,035	852,055	921,860	921,860	478,893	937,444	937,930	16,070
Computers	32,087	39,145	32,024	51,391	72,295	73,490	73,490	16,220	74,679	70,090	(3,400)
Supplies	713,263	649,720	566,978	854,106	796,041	935,860	935,860	386,482	944,757	931,510	(4,350)
Taxes and In Lieu	72,729	78,449	83,290	86,391	102,439	75,000	75,000	5,047	95,736	85,800	10,800
Replacement Charges	109,639	335,000	335,000	135,000	-	300,000	300,000	-	300,000	300,000	-
Debt Service	2,068,814	2,070,691	1,989,499	2,129,122	460,756	1,845,822	1,845,822	3,000	1,845,322	1,845,822	-
Insurance	326,704	298,049	346,833	263,768	373,108	425,718	425,718	1,622	427,341	425,718	-
Other Expense	-	-	-	(4,866)	-	-	-	-	-	-	-
Capital Outlay	3,176,132	860,099	3,908,450	1,516,113	1,557,960	1,983,471	1,983,471	761,538	5,276,538	1,948,471	(35,000)
Transfers	1,138,629	919,163	809,594	870,160	872,971	867,277	867,277	215,707	867,277	867,277	-
<b>Total Expenditures/Budget</b>	<b>15,147,883</b>	<b>12,830,858</b>	<b>16,115,609</b>	<b>14,908,040</b>	<b>12,975,319</b>	<b>16,822,824</b>	<b>16,822,824</b>	<b>5,021,045</b>	<b>20,066,704</b>	<b>16,786,324</b>	<b>(36,500)</b>

## Financial Detail - Actual

Add Divisions	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance	By Category Variance
Expenditures 520-0000	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24		
Permanent Salaries	2,329,978	2,558,409	2,706,342	2,772,250	2,748,215	3,131,698	3,131,698	1,079,247	3,014,992	3,131,698	-	

# Utilities

## Water - Fund 520

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	Variance
Temporary Salaries	-	19,225	4,128	19,882	42,703	50,750	50,750	22,439	59,837	50,750	-
Overtime	124,669	108,400	103,737	121,827	143,070	177,831	177,831	49,298	143,562	177,831	-
Annual Leave Account	59,040	49,651	38,812	-	41,606	44,093	44,093	-	44,093	44,093	-
Uniform Allowance	14,450	15,650	15,500	47,935	15,100	15,700	15,700	15,100	16,060	15,700	-
FICA	187,865	201,937	211,084	190,756	220,895	242,979	242,979	87,010	246,227	242,979	-
Group Insurance	-	-	-	-	-	-	-	-	-	-	-
Uniform Expense	4,038	1,535	3,964	-	870	2,000	2,000	-	-	2,000	-
PERS	700,967	835,429	1,104,085	1,171,541	1,141,464	1,310,627	1,310,627	449,703	1,256,709	1,310,627	-
HRA	-	-	-	-	-	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-
Deferred Compensation	24,988	25,036	23,978	22,290	22,957	26,829	26,829	8,708	28,973	26,829	-
Accrued Leave Current	7,444	2,659	68,839	(17,732)	2,483	-	-	-	-	-	-
Auto Allowance	-	1,800	1,800	1,800	1,800	1,800	1,800	675	1,800	1,800	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-
Post Employment Benefits	(5,253)	(480,434)	(37,777)	(79,736)	(79,672)	-	-	-	-	-	-
Combined Benefits	766,660	771,408	755,319	768,616	763,062	800,429	800,429	-	800,429	800,429	-
Printing	6,329	6,292	7,649	1,007	9,244	6,600	6,600	2,542	5,600	6,600	-
Dues & Publication	124,943	129,673	76,415	209,048	145,735	263,200	263,200	153,718	223,124	277,075	13,875
Advertising	23,725	22,189	17,161	25,093	30,428	28,390	28,390	5,393	17,444	28,140	(250)
Rents	56,664	58,995	67,986	118,934	29,698	38,850	38,850	48,673	116,815	37,600	(1,250)
Training & Education	14,695	14,312	21,520	16,329	14,241	45,130	45,130	3,287	10,290	45,530	400
Postage	45,766	37,614	39,803	43,352	45,372	57,000	57,000	10,635	32,024	55,500	(1,500)
Disposal Permit	-	-	-	-	-	-	-	-	-	-	-
Finance Charges	76,642	68,831	79,448	98,220	53,291	96,000	96,000	-	68,000	81,800	(14,200)
Telephone	29,147	11,163	10,591	12,718	11,520	11,900	11,900	4,002	12,105	12,450	550
Cellular	17,470	15,784	14,033	12,716	19,118	20,340	20,340	5,091	15,219	20,340	-
Internet	8,803	11,138	7,953	7,784	2,603	-	-	-	-	-	-
Radios	-	9,539	396	660	690	1,000	1,000	3,265	3,265	1,000	-
Travel & Meetings	6,925	7,857	4,503	760	5,154	12,000	12,000	977	4,345	12,000	-
Utilities	741,338	758,755	795,571	879,769	566,309	812,500	812,500	424,949	1,069,876	812,500	-
Contracts	1,495,757	1,499,491	1,258,992	1,865,785	1,541,028	1,858,980	1,858,980	630,235	1,721,565	1,840,735	(18,245)
Contracts - Project Construct	70	469	21,493	7,365	-	-	-	-	-	-	-
Contracts - Temporary Services	11,806	-	-	-	-	-	-	-	-	-	-
Contracts - Legal	198,419	163,140	119,479	83,340	124,180	200,000	200,000	30,746	73,791	200,000	-
Contracts - Pre-Employment	2,350	1,508	1,487	1,665	526	-	-	-	250	-	-
Contracts - Licensing Requirements	1,713	2,686	1,260	614	1,524	2,700	2,700	248	1,395	2,700	-
Contracts - Lab Services	57,514	72,117	42,119	41,580	36,031	45,000	45,000	16,899	45,558	45,000	-
C'ontracts - Rebates	-	-	38,753	40,653	186,449	90,000	90,000	99,692	264,260	90,000	-
Maintenance - Building	10,921	73,005	34,711	33,360	40,006	55,910	55,910	8,380	25,212	57,510	1,600
Maintenance - Vehicle	66,722	41,466	40,552	43,653	52,602	48,000	48,000	26,839	52,413	48,000	-
Maintenance - Equipment	297,324	463,814	342,255	443,023	759,447	817,950	817,950	443,674	859,819	832,420	14,470
Computers - Hardware	10,473	13,692	14,111	31,564	56,861	26,500	26,500	9,885	29,474	23,100	(3,400)
Computers - Software	10,222	2,491	3,896	3,185	-	22,500	22,500	-	-	9,500	(13,000)
Computers - Software License & M	11,392	22,963	14,017	16,643	15,434	24,490	24,490	6,335	45,205	37,490	13,000
Office Supplies	4,399	5,821	6,941	3,283	4,824	15,100	15,100	591	4,618	15,600	500
Departmental Supplies	293,724	262,102	177,148	256,386	286,320	343,860	343,860	105,661	282,587	341,650	(2,210)
Petroleum Products	65,056	67,232	61,536	54,671	78,571	74,000	74,000	46,228	113,947	76,360	2,360
Chemicals	345,688	303,762	287,751	380,391	408,490	465,400	465,400	212,458	509,898	465,400	-
Small Equipment	3,776	8,958	32,291	157,875	17,835	35,000	35,000	21,544	33,707	30,000	(5,000)
Vehicle Add-ons	621	1,844	1,310	1,500	-	2,500	2,500	-	-	2,500	-
Taxes & Permits	-	-	319	12,638	420	-	-	-	500	-	-

# Utilities

## Water - Fund 520

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance	
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>		
Taxes & Permits - Permits	72,729	78,449	82,971	73,754	102,019	75,000	75,000	5,047	95,236	85,800	10,800	
Replacement Charges	109,639	335,000	335,000	135,000	-	300,000	300,000	-	300,000	300,000	-	(1,500)
Debt Service - Principal	1,248,395	1,286,666	1,384,474	1,292,224	-	1,453,000	1,453,000	-	1,453,000	1,453,000	-	
Debt Service - Interest	814,907	776,846	371,618	615,428	444,533	382,822	382,822	-	382,822	382,822	-	
Debt Service - Fiscal Services	5,512	7,180	7,517	11,450	7,623	10,000	10,000	3,000	9,500	10,000	-	
Debt Service - Cost of Issuance	-	-	225,890	210,021	8,600	-	-	-	-	-	-	
Unemployment Insurance	-	(1,554)	-	-	127	-	-	1,622	1,623	-	-	
Liability	128,597	107,399	148,763	143,573	167,154	187,567	187,567	-	187,567	187,567	-	
Retiree's Insurance	198,107	192,204	198,070	120,195	205,827	238,151	238,151	-	238,151	238,151	-	\$0
Other Expense	-	-	-	(4,866)	-	-	-	-	-	-	-	
Other - Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	
Capital Outlay - Buildings	-	-	-	216,647	12,098	-	-	-	-	-	-	
Capital Outlay - Other Improv	-	-	-	-	-	-	-	-	-	-	-	
Capital Outlay - Vehicles	66,933	165,948	-	151,428	27,252	250,000	250,000	31,319	846,319	215,000	(35,000)	
Capital Outlay - Equipment	25,601	-	86,575	116,846	65,318	-	-	-	-	-	-	
Capital Outlay - Hydrants	-	-	-	-	-	-	-	-	-	-	-	
Capital Outlay - Construction	3,083,599	694,151	3,821,875	1,031,192	1,453,292	1,733,471	1,733,471	730,219	4,430,219	1,733,471	-	
Transfers	1,138,629	919,163	809,594	870,160	872,971	867,277	867,277	215,707	867,277	867,277	-	(35,000)
<b>Total Expenditures/Budget</b>	<b>15,147,883</b>	<b>12,830,858</b>	<b>16,115,609</b>	<b>14,908,040</b>	<b>12,975,319</b>	<b>16,822,824</b>	<b>16,822,824</b>	<b>5,021,045</b>	<b>20,066,704</b>	<b>16,786,324</b>	<b>(36,500)</b>	<b>(36,500)</b>

# Utilities

## Administration & Engineering - 2651

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Salaries	\$408,504	\$433,957	\$406,640	\$475,248	\$452,873	\$525,349	\$525,349	\$176,687	\$481,720	\$525,349	\$0
Benefits	\$248,361	\$278,147	\$296,458	\$291,846	\$314,942	\$366,767	\$366,767	\$90,188	\$338,223	\$366,767	\$0
Operation & Maintenance	\$1,595,607	\$1,527,899	\$1,380,278	\$2,172,957	\$1,608,147	2,147,883	2,147,883	730,316	1,858,325	2,146,383	(\$1,500)
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$92,533	\$124,985	\$2,658,005	\$765,412	\$27,252	\$250,000	\$250,000	\$31,319	\$846,319	\$215,000	(\$35,000)
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$2,345,006</b>	<b>\$2,364,989</b>	<b>\$4,741,381</b>	<b>\$3,705,462</b>	<b>\$2,403,214</b>	<b>\$3,289,999</b>	<b>\$3,289,999</b>	<b>\$1,028,511</b>	<b>\$3,524,588</b>	<b>\$3,253,499</b>	<b>(\$36,500)</b>

## Financial Detail By Category

Expenditures 520-26xx	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2014-15</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Salaries	408,504	433,957	406,640	475,248	452,873	525,349	525,349	176,687	481,720	525,349	-
Benefits	248,361	278,147	296,458	291,846	314,942	366,767	366,767	90,188	338,223	366,767	-
Purchased Services	242,286	243,607	169,814	325,206	230,446	372,700	372,700	133,987	285,568	371,200	(1,500)
Communications	6,025	2,743	1,574	1,513	2,751	2,600	2,600	2,380	4,196	2,600	-
Travel & Meetings	6,336	6,262	4,380	760	4,897	5,000	5,000	977	4,345	5,000	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracts	1,295,456	1,231,371	1,159,522	1,792,567	1,316,995	1,692,000	1,692,000	587,183	1,509,239	1,692,000	-
Maintenance	623	140	2,316	20	-	-	-	-	-	-	-
Computers	26,508	27,414	21,109	31,604	28,028	47,000	47,000	4,686	23,245	45,500	(1,500)
Supplies	1,584	2,121	2,929	1,216	4,093	1,000	1,000	1,104	4,149	2,500	1,500
Taxes and In Lieu	17	231	-	2,086	-	-	-	-	-	-	-
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Insurance	16,774	14,009	18,635	17,984	20,938	27,583	27,583	-	27,583	27,583	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	92,533	124,985	2,658,005	765,412	27,252	250,000	250,000	31,319	846,319	215,000	(35,000)
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>2,345,006</b>	<b>2,364,989</b>	<b>4,741,381</b>	<b>3,705,462</b>	<b>2,403,214</b>	<b>3,289,999</b>	<b>3,289,999</b>	<b>1,028,511</b>	<b>3,524,588</b>	<b>3,253,499</b>	<b>(36,500)</b>

## Financial Detail - Actual

2601 & 2651	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance	By Category
<u>Expenditures 520-26xx</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>		<u>Variance</u>
Permanent Salaries	395,980	422,857	399,418	442,088	445,531	517,895	517,895	176,242	472,980	517,895	-	
Temporary Salaries	-	2,006	-	-	-	-	-	-	-	-	-	-
Overtime	2,094	-	187	1,324	573	-	-	445	1,286	-	-	-
Annual Leave Account	10,430	9,094	7,035	-	6,769	7,454	7,454	-	7,454	7,454	-	-
Uniform Allowance	-	-	-	31,835	-	-	-	-	-	-	-	-
FICA	29,776	30,727	29,047	-	32,333	40,074	40,074	12,114	33,004	40,074	-	-
Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Uniform Expense	-	-	-	-	-	-	-	-	-	-	-	-
PERS	119,986	139,833	162,916	186,520	185,484	216,643	216,643	73,753	198,176	216,643	-	-
HRA	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Compensation	10,288	10,386	10,028	9,278	9,607	13,329	13,329	3,646	10,323	13,329	-	-
Accrued Leave Current	-	-	-	-	-	-	-	-	-	-	-	-
Auto Allowance	-	1,800	1,800	1,800	1,800	1,800	1,800	675	1,800	1,800	-	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-	-

# Utilities

## Administration & Engineering - 2651

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Post Employment Benefits	-	-	-	-	-	-	-	-	-	-	-
Combined Benefits	88,312	95,402	92,667	94,248	85,718	94,921	94,921	-	94,921	94,921	-
Printing	3,961	2,210	4,445	149	7,735	-	-	-	-	-	-
Dues & Publication	119,318	124,941	38,584	171,207	106,910	220,000	220,000	121,289	181,093	234,200	14,200
Advertising	8,993	6,970	3,063	11,266	14,639	6,000	6,000	771	2,850	6,000	-
Rents	4,178	3,966	4,128	3,819	3,819	4,000	4,000	1,591	3,819	4,000	-
Training & Education	3,127	1,313	1,609	813	180	2,000	2,000	-	-	2,000	-
Postage	44,244	35,392	38,556	39,750	43,872	44,700	44,700	10,336	29,805	43,200	(1,500)
Disposal Permit	-	-	-	-	-	-	-	-	-	-	-
Finance Charges	58,464	68,814	79,429	98,202	53,291	96,000	96,000	-	68,000	81,800	(14,200)
Telephone	4,398	65	-	-	0	-	-	0	0	-	-
Cellular	1,626	2,679	1,574	1,513	2,751	2,600	2,600	940	2,756	2,600	-
Internet	-	-	-	-	-	-	-	-	-	-	-
Radios	-	-	-	-	-	-	-	1,440	1,440	-	-
Travel & Meetings	6,336	6,262	4,380	760	4,897	5,000	5,000	977	4,345	5,000	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracts	1,085,231	1,067,610	1,017,567	1,701,503	1,192,727	1,492,000	1,492,000	556,437	1,435,449	1,492,000	-
Contracts - Project Construct	-	469	21,493	7,365	-	-	-	-	-	-	-
Contracts - Temporary Services	11,806	-	-	-	-	-	-	-	-	-	-
Contracts - Legal	198,419	163,140	119,479	83,340	124,180	200,000	200,000	30,746	73,791	200,000	-
Contracts - Pre-Employment	-	152	984	359	88	-	-	-	-	-	-
Contracts - Licensing Requirements	-	-	-	-	-	-	-	-	-	-	-
Contracts - Lab Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Rebates	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Building	-	-	2,187	-	-	-	-	-	-	-	-
Maintenance - Vehicle	623	140	-	20	-	-	-	-	-	-	-
Maintenance - Equipment	-	-	128	-	-	-	-	-	-	-	-
Computer - Hardware	10,174	12,307	10,926	19,449	21,396	23,500	23,500	15	12,036	22,000	(1,500)
Computer - Software	4,943	836	-	-	-	9,500	9,500	-	-	9,500	-
Computers - Software License & M	11,392	14,272	10,183	12,154	6,632	14,000	14,000	4,670	11,209	14,000	-
Office Supplies	868	940	239	151	223	500	500	103	748	1,000	500
Departmental Supplies	504	923	2,085	1,058	3,870	500	500	1,000	3,401	1,500	1,000
Petroleum Products	201	259	127	-	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-	-	-	-	-
Small Equipment	11	-	479	8	-	-	-	-	-	-	-
Vehicle Add-ons	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits	-	-	-	2,086	-	-	-	-	-	-	-
Taxes & Permits - Permits	17	231	-	-	-	-	-	-	-	-	-
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Fiscal Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
Liability	16,774	14,009	18,635	17,984	20,938	27,583	27,583	-	27,583	27,583	-
Retiree's Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Other - Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	216,647	-	-	-	-	-	-	-
Capital Outlay - Other Improv	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Vehicles	66,933	124,985	-	151,428	27,252	250,000	250,000	31,319	846,319	215,000	(35,000)
Capital Outlay - Equipment	25,601	-	-	-	-	-	-	-	-	-	-

# Utilities

## Administration & Engineering - 2651

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed	Budget
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Variance</u>
Capital Outlay - Hydrants	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Construction	-	-	2,658,005	397,336	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	(35,000)
<b>Total Expenditures/Budget</b>	<b><u>2,345,006</u></b>	<b><u>2,364,989</u></b>	<b><u>4,741,381</u></b>	<b><u>3,705,462</u></b>	<b><u>2,403,214</u></b>	<b><u>3,289,999</u></b>	<b><u>3,289,999</u></b>	<b><u>1,028,511</u></b>	<b><u>3,524,588</u></b>	<b><u>3,253,499</u></b>	<b><u>(36,500)</u></b>

# Utilities

## Water Distribution - 3301

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Salaries	\$468,772	\$487,513	\$507,572	\$529,751	\$553,477	\$626,218	\$626,218	\$196,126	\$556,016	\$626,218	\$0
Benefits	\$328,953	(\$128,919)	\$422,536	\$319,208	\$347,817	\$449,638	\$449,638	\$94,689	\$429,626	\$449,638	\$0
Operation & Maintenance	\$530,222	\$407,834	\$397,968	\$331,307	\$472,694	\$524,268	524,268	113,881	556,569	\$524,268	\$0
Debt Service	\$62,260	\$62,260	\$59,666	(\$12,805)	\$45,726	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,390,207</b>	<b>\$828,688</b>	<b>\$1,387,742</b>	<b>\$1,167,461</b>	<b>\$1,419,714</b>	<b>\$1,600,124</b>	<b>\$1,600,124</b>	<b>\$404,695</b>	<b>\$1,542,211</b>	<b>1,600,124</b>	<b>\$0</b>

## Financial Detail By Category

Expenditures 520-3301	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2014-15	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Salaries	468,772	487,513	507,572	529,751	553,477	626,218	626,218	196,126	556,016	626,218	-
Benefits	328,953	(128,919)	422,536	319,208	347,817	449,638	449,638	94,689	429,626	449,638	-
Purchased Services	39,489	23,514	32,565	33,653	17,229	30,000	30,000	15,263	26,732	30,000	-
Communications	8,026	4,263	3,047	4,000	4,960	5,000	5,000	1,758	4,720	5,000	-
Travel & Meetings	-	-	-	-	-	-	-	-	-	-	-
Utilities	2,905	3,161	(3,140)	1,586	1,854	2,500	2,500	1,087	2,609	2,500	-
Contracts	19,727	3,420	2,215	1,622	3,869	11,000	11,000	216	1,718	11,000	-
Maintenance	41,029	27,926	28,358	29,284	35,824	41,000	41,000	12,873	36,696	41,000	-
Computers	-	-	100	75	42	-	-	-	100	-	-
Supplies	194,847	133,109	106,568	116,557	169,111	158,000	158,000	81,316	205,360	158,000	-
Taxes and In Lieu	-	-	319	376	420	-	-	-	500	-	-
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service	62,260	62,260	59,666	(12,805)	45,726	-	-	-	-	-	-
Insurance	224,199	212,441	227,936	149,019	239,385	276,768	276,768	1,366	278,134	276,768	-
Other Expense	-	-	-	(4,866)	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>1,390,207</b>	<b>828,688</b>	<b>1,387,742</b>	<b>1,167,461</b>	<b>1,419,714</b>	<b>1,600,124</b>	<b>1,600,124</b>	<b>404,695</b>	<b>1,542,211</b>	<b>1,600,124</b>	<b>-</b>

## Financial Detail - Actual

Expenditures 520-3301	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance	By Category
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24		Variance
Permanent Salaries	445,012	468,263	486,476	515,004	533,907	571,660	571,660	189,187	534,498	571,660	-	
Temporary Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Overtime	9,801	6,906	10,880	11,148	8,415	42,945	42,945	3,940	10,505	42,945	-	
Annual Leave Account	10,209	8,595	6,616	-	7,555	8,013	8,013	-	8,013	8,013	-	
Uniform Allowance	3,750	3,750	3,600	3,600	3,600	3,600	3,600	3,000	3,000	3,600	-	-
FICA	34,366	36,300	36,989	38,796	40,292	44,506	44,506	14,643	41,548	44,506	-	
Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Uniform Expense	-	-	-	-	-	-	-	-	-	-	-	-
PERS	134,788	154,848	199,946	219,314	224,114	241,609	241,609	79,258	223,355	241,609	-	
HRA	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Compensation	2,100	2,100	1,950	2,238	2,100	2,100	2,100	788	3,300	2,100	-	
Accrued Leave Current	7,444	2,659	68,839	(17,732)	2,483	-	-	-	-	-	-	-
Auto Allowance	-	-	-	-	-	-	-	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-	-
Post Employment Benefits	(5,253)	(480,434)	(37,777)	(79,736)	(79,672)	-	-	-	-	-	-	-
Combined Benefits	155,508	155,608	152,590	156,328	158,500	161,423	161,423	-	161,423	161,423	-	-
Printing	-	-	-	-	154	200	200	243	284	200	-	-



# Utilities

## Water Distribution - 3301

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed	Budget
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	Variance
Dues & Publication	265	-	9,815	9,804	10,014	12,000	12,000	9,126	11,902	12,000	-
Advertising	143	100	-	417	-	-	-	-	-	-	-
Rents	19,151	22,687	21,393	19,830	4,661	12,000	12,000	4,748	11,395	12,000	-
Training & Education	1,360	710	1,337	3,584	2,400	5,000	5,000	1,146	3,151	5,000	-
Postage	392	-	-	-	-	800	800	-	-	800	-
Disposal Permit	-	-	-	-	-	-	-	-	-	-	-
Finance Charges	18,178	17	20	18	-	-	-	-	-	-	-
Telephone	4,114	1,677	1,673	1,817	1,790	2,000	2,000	652	2,065	2,000	-
Cellular	3,912	2,586	1,375	2,182	3,170	3,000	3,000	1,106	2,654	3,000	-
Internet	-	-	-	-	-	-	-	-	-	-	-
Radios	-	-	-	-	-	-	-	-	-	-	-
Travel & Meetings	-	-	-	-	-	-	-	-	-	-	-
Utilities	2,905	3,161	(3,140)	1,586	1,854	2,500	2,500	1,087	2,609	2,500	-
Contracts	19,113	2,251	1,675	1,279	2,988	10,000	10,000	-	1,000	10,000	-
Contracts - Project Construct	-	-	-	-	-	-	-	-	-	-	-
Contracts - Temporary Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Legal	-	-	-	-	-	-	-	-	-	-	-
Contracts - Pre-Employment	70	214	-	-	203	-	-	-	-	-	-
Contracts - Licensing Requirement:	544	955	540	343	678	1,000	1,000	216	718	1,000	-
Contracts - Lab Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Rebates	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Building	-	-	1,173	4,700	5,802	3,000	3,000	829	2,790	3,000	-
Maintenance - Vehicle	40,836	26,464	26,816	23,669	29,824	25,000	25,000	9,324	22,378	25,000	-
Maintenance - Equipment	193	1,462	368	914	199	13,000	13,000	2,720	11,528	13,000	-
Computer - Hardware	-	-	100	75	42	-	-	-	100	-	-
Computer - Software	-	-	-	-	-	-	-	-	-	-	-
Computers - Software License & M	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	855	1,041	1,231	1,968	2,059	3,000	3,000	148	555	3,000	-
Departmental Supplies	166,580	99,804	70,434	84,054	128,237	115,000	115,000	49,141	142,937	115,000	-
Petroleum Products	26,941	31,853	24,842	20,716	33,745	30,000	30,000	18,428	44,227	30,000	-
Chemicals	-	-	1,232	60	-	-	-	-	-	-	-
Small Equipment	471	369	8,829	9,759	5,070	10,000	10,000	13,600	17,640	10,000	-
Vehicle Add-ons	-	41	-	-	-	-	-	-	-	-	-
Taxes & Permits	-	-	319	376	420	-	-	-	500	-	-
Taxes & Permits - Permits	-	-	-	-	-	-	-	-	-	-	-
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	62,260	62,260	59,666	(12,805)	45,726	-	-	-	-	-	-
Debt Service - Fiscal Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	(1,554)	-	-	-	-	-	1,366	1,366	-	-
Liability	26,092	21,791	29,866	28,824	33,558	38,617	38,617	-	38,617	38,617	-
Retiree's Insurance	198,107	192,204	198,070	120,195	205,827	238,151	238,151	-	238,151	238,151	-
Other Expense	-	-	-	(4,866)	-	-	-	-	-	-	-
Other - Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Other Improv	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Equipment	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Hydrants	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-

# Utilities

## Water Distribution - 3301

a/o 11/30/2022

## Budget Summary

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed	Budget	Budget
Expenditure	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Variance</u>	
Total Expenditures/Budget	<u>1,390,207</u>	<u>828,688</u>	<u>1,387,742</u>	<u>1,167,461</u>	<u>1,419,714</u>	<u>1,600,124</u>	<u>1,600,124</u>	<u>404,695</u>	<u>1,542,211</u>	<u>1,600,124</u>	<u>-</u>	<u>-</u>

# Utilities

## Water Treatment - 3302

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed	Budget
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24
Salaries	\$609,194	\$708,760	\$826,245	\$788,577	\$744,824	\$829,388	\$829,388	\$291,432	827,815	\$829,388	\$0
Benefits	\$422,314	\$466,610	\$579,398	\$566,173	\$521,161	\$565,322	\$565,322	\$132,218	575,392	\$565,322	\$0
Operation & Maintenance	\$1,737,958	\$1,817,666	\$1,582,576	\$1,767,776	\$1,805,511	2,149,884	2,149,884	821,793	2,176,037	2,149,884	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$51,115	\$12,098	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$2,769,467</b>	<b>\$2,993,036</b>	<b>\$2,988,219</b>	<b>\$3,173,642</b>	<b>\$3,083,594</b>	<b>\$3,544,594</b>	<b>\$3,544,594</b>	<b>\$1,245,443</b>	<b>\$3,579,244</b>	<b>\$3,544,594</b>	<b>\$0</b>

## Financial Detail By Category

Expenditures 520-3302	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed	Budget	Budget
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	Variance
Salaries	609,194	708,760	826,245	788,577	744,824	829,388	829,388	291,432	827,815	829,388	-	
Benefits	422,314	466,610	579,398	566,173	521,161	565,322	565,322	132,218	575,392	565,322	-	
Purchased Services	13,000	8,725	19,880	25,192	37,753	36,630	36,630	39,382	96,216	34,830	(1,800)	
Communications	23,847	22,724	12,756	14,108	12,528	13,000	13,000	4,042	12,501	13,550	550	
Travel & Meetings	-	-	-	-	-	1,000	1,000	-	-	1,000	-	
Utilities	727,668	744,389	794,568	878,182	564,456	810,000	810,000	423,861	1,067,267	810,000	-	
Contracts	261,432	316,887	141,179	80,326	121,398	215,730	215,730	36,113	96,771	215,730	-	
Maintenance	191,377	210,767	129,998	89,647	379,968	315,000	315,000	61,548	129,716	329,000	14,000	
Computers	5,466	2,955	10,148	19,468	41,846	10,490	10,490	11,516	50,638	10,590	100	
Supplies	411,228	406,586	358,639	547,981	510,719	628,900	628,900	242,517	586,040	616,050	(12,850)	
Taxes and In Lieu	70,392	76,616	74,877	73,754	91,300	75,000	75,000	2,814	92,752	75,000	-	
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	-	-	-	
Insurance	33,547	28,017	40,532	39,118	45,543	44,134	44,134	-	44,134	44,134	-	
Other Expense	-	-	-	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	51,115	12,098	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditures/Budget</b>	<b>2,769,467</b>	<b>2,993,036</b>	<b>2,988,219</b>	<b>3,173,642</b>	<b>3,083,594</b>	<b>3,544,594</b>	<b>3,544,594</b>	<b>1,245,443</b>	<b>3,579,244</b>	<b>3,544,594</b>	<b>-</b>	

## Financial Detail - Actual

Expenditures 520-3302	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed	Budget	Budget	By Category
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	Variance	Variance
Permanent Salaries	541,814	632,600	768,593	712,110	638,313	732,509	732,509	262,248	743,329	732,509	-	-	-
Temporary Salaries	-	16,259	-	16,666	20,074	20,000	20,000	-	-	20,000	-	-	-
Overtime	46,287	41,901	41,529	53,601	70,897	61,350	61,350	23,984	68,957	61,350	-	-	-
Annual Leave Account	15,493	12,400	9,923	-	10,340	10,329	10,329	-	10,329	10,329	-	-	-
Uniform Allowance	5,600	5,600	6,200	6,200	5,200	5,200	5,200	5,200	5,200	5,200	-	-	-
FICA	46,991	52,148	60,602	61,433	54,859	56,881	56,881	21,817	63,179	56,881	-	-	-
Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Uniform Expense	1,923	648	2,786	-	870	2,000	2,000	-	-	2,000	-	-	-
PERS	164,696	207,864	313,749	300,919	264,185	305,180	305,180	109,276	310,402	305,180	-	-	-
HRA	-	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Compensation	4,200	4,200	4,200	2,975	3,000	3,000	3,000	1,125	3,550	3,000	-	-	-
Accrued Leave Current	-	-	-	-	-	-	-	-	-	-	-	-	-
Auto Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-	-	-

# Utilities

## Water Treatment - 3302

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed	Budget
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	Variance
Post Employment Benefits	-	-	-	-	-	-	-	-	-	-	-
Combined Benefits	204,504	201,750	198,061	200,847	198,247	198,261	198,261	-	198,261	198,261	-
Printing	-	-	201	193	-	200	200	-	200	200	-
Dues & Publication	250	143	60	105	105	700	700	-	-	-	(700)
Advertising	-	-	-	-	-	250	250	-	-	-	(250)
Rents	6,236	3,680	7,282	17,043	33,662	13,850	13,850	38,775	93,059	12,600	(1,250)
Training & Education	6,266	4,825	12,033	5,592	3,986	20,130	20,130	546	2,811	20,530	400
Postage	249	77	303	2,260	-	1,500	1,500	61	146	1,500	-
Disposal Permit	-	-	-	-	-	-	-	-	-	-	-
Finance Charges	-	-	-	-	-	-	-	-	-	-	-
Telephone	19,661	9,422	8,890	10,900	9,730	9,900	9,900	3,350	10,040	10,450	550
Cellular	4,186	3,465	3,470	2,548	2,108	2,100	2,100	692	2,461	2,100	-
Internet	-	298	-	-	-	-	-	-	-	-	-
Radios	-	9,539	396	660	690	1,000	1,000	-	-	1,000	-
Travel & Meetings	-	-	-	-	-	1,000	1,000	-	-	1,000	-
Utilities	727,668	744,389	794,568	878,182	564,456	810,000	810,000	423,861	1,067,267	810,000	-
Contracts	201,258	243,302	98,915	37,715	85,258	169,530	169,530	19,214	51,114	169,530	-
Contracts - Project Construct	-	-	-	-	-	-	-	-	-	-	-
Contracts - Temporary Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Legal	-	-	-	-	-	-	-	-	-	-	-
Contracts - Pre-Employment	2,183	1,091	55	898	-	-	-	-	-	-	-
Contracts - Licensing Requiremen	478	378	90	133	108	1,200	1,200	-	100	1,200	-
Contracts - Lab Services	57,514	72,117	42,119	41,580	36,031	45,000	45,000	16,899	45,558	45,000	-
Contracts - Rebates	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Building	7,603	70,098	17,378	7,377	11,819	32,000	32,000	2,305	7,532	32,000	-
Maintenance - Vehicle	4,496	2,123	3,007	5,391	6,326	6,000	6,000	1,584	3,802	6,000	-
Maintenance - Equipment	179,278	138,545	109,612	76,880	361,823	277,000	277,000	57,659	118,382	291,000	14,000
Computer - Hardware	187	1,263	2,623	11,794	33,044	-	-	9,851	16,642	100	100
Computer - Software	5,279	1,655	3,887	3,185	-	-	-	-	-	-	-
Computers - Software License & M	-	38	3,639	4,488	8,802	10,490	10,490	1,665	33,996	10,490	-
Office Supplies	1,961	2,520	2,177	721	848	5,000	5,000	117	1,282	5,000	-
Departmental Supplies	52,928	94,795	54,751	104,942	91,767	137,500	137,500	24,034	57,681	128,650	(8,850)
Petroleum Products	10,406	2,021	11,156	3,137	4,133	12,000	12,000	2,104	8,050	8,000	(4,000)
Chemicals	345,688	303,762	282,764	379,553	408,123	464,400	464,400	212,458	509,898	464,400	-
Small Equipment	245	3,487	7,791	59,628	5,848	10,000	10,000	3,804	9,129	10,000	-
Vehicle Add-ons	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits - Permits	70,392	76,616	74,877	73,754	91,300	75,000	75,000	2,814	92,752	75,000	-
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Fiscal Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
Liability	33,547	28,017	40,532	39,118	45,543	44,134	44,134	-	44,134	44,134	-
Retiree's Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Other - Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	-	12,098	-	-	-	-	-	-
Capital Outlay - Other Improv	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-	-	-	-	-	-	-	-

# Utilities

## Water Treatment - 3302

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed	Budget	Budget
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	Variance
Capital Outlay - Equipment	-	-	-	51,115	-	-	-	-	-	-	-	-
Capital Outlay - Hydrants	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Construction	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>2,769,467</b>	<b>2,993,036</b>	<b>2,988,219</b>	<b>3,173,642</b>	<b>3,083,594</b>	<b>3,544,594</b>	<b>3,544,594</b>	<b>1,245,443</b>	<b>3,579,244</b>	<b>3,544,594</b>	<b>-</b>	<b>-</b>

# Utilities

## Water Quality - 3303

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	Variance
Salaries	\$496,399	\$535,288	\$539,784	\$559,399	\$589,366	\$621,772	\$621,772	\$224,872	\$629,395	\$621,772	\$0
Benefits	\$313,659	\$342,464	\$381,383	\$401,648	\$406,555	\$420,519	\$420,519	\$102,625	\$428,933	\$420,519	\$0
Operation & Maintenance	\$164,174	\$234,333	\$206,272	\$219,865	\$237,142	\$340,900	\$340,900	\$68,703	\$212,906	340,900	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$40,963	\$0	\$61,900	\$55,725	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$974,232</b>	<b>\$1,153,047</b>	<b>\$1,127,439</b>	<b>\$1,242,812</b>	<b>\$1,288,788</b>	<b>\$1,383,191</b>	<b>\$1,383,191</b>	<b>\$396,201</b>	<b>\$1,271,235</b>	<b>\$1,383,191</b>	<b>\$0</b>

## Financial Detail By Category

Expenditures 520-3303	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	Variance
Salaries	496,399	535,288	539,784	559,399	589,366	621,772	621,772	224,872	629,395	621,772	-
Benefits	313,659	342,464	381,383	401,648	406,555	420,519	420,519	102,625	428,933	420,519	-
Purchased Services	8,949	13,284	12,284	48,991	10,180	10,800	10,800	3,322	9,173	10,800	-
Communications	3,639	4,183	4,031	3,878	3,553	4,400	4,400	3,115	5,121	4,400	-
Travel & Meetings	-	-	-	-	-	1,000	1,000	-	-	1,000	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracts	33,944	41,164	23,249	11,366	8,326	68,000	68,000	1,966	12,919	50,130	(17,870)
Maintenance	39,368	81,058	78,617	41,187	104,927	149,100	149,100	27,167	72,701	151,170	2,070
Computers	-	790	205	99	1,702	-	-	-	500	-	-
Supplies	53,589	73,574	54,193	79,461	68,971	74,500	74,500	30,899	77,159	79,500	5,000
Taxes and In Lieu	2,320	1,602	8,094	10,176	10,719	-	-	2,233	2,233	10,800	10,800
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Insurance	22,365	18,678	25,599	24,706	28,764	33,100	33,100	-	33,100	33,100	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	40,963	-	61,900	55,725	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>974,232</b>	<b>1,153,047</b>	<b>1,127,439</b>	<b>1,242,812</b>	<b>1,288,788</b>	<b>1,383,191</b>	<b>1,383,191</b>	<b>396,201</b>	<b>1,271,235</b>	<b>1,383,191</b>	<b>-</b>

## Financial Detail - Actual

Expenditures 520-3303	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget	By Category
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	Variance	Variance
Permanent Salaries	426,402	475,184	483,985	505,970	519,195	551,036	551,036	201,095	556,255	551,036	-	
Temporary Salaries	-	-	-	-	-	-	-	-	-	-	-	
Overtime	57,550	48,357	46,041	50,428	59,435	60,000	60,000	20,777	62,405	60,000	-	
Annual Leave Account	10,047	8,747	6,758	-	7,737	7,736	7,736	-	7,736	7,736	-	
Uniform Allowance	2,400	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	-
FICA	37,071	39,811	41,067	42,882	43,656	42,792	42,792	16,904	47,077	42,792	-	
Group Insurance	-	-	-	-	-	-	-	-	-	-	-	
Uniform Expense	2,115	-	1,178	-	-	-	-	-	-	-	-	
PERS	130,305	157,920	197,459	213,803	216,231	231,260	231,260	84,146	233,389	231,260	-	
HRA	-	-	-	-	-	-	-	-	-	-	-	
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-	
Deferred Compensation	4,200	4,200	4,200	4,200	4,200	4,200	4,200	1,575	6,200	4,200	-	
Accrued Leave Current	-	-	-	-	-	-	-	-	-	-	-	
Auto Allowance	-	-	-	-	-	-	-	-	-	-	-	
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-	
Post Employment Benefits	-	-	-	-	-	-	-	-	-	-	-	

# Utilities

## Water Quality - 3303

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed	Budget
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	Variance
Combined Benefits	139,968	140,532	137,478	140,763	142,467	142,267	142,267	-	142,267	142,267	-
Printing	-	2,916	2,393	228	804	1,100	1,100	-	200	1,100	-
Dues & Publication	953	-	-	-	953	2,200	2,200	-	1,000	2,200	-
Advertising	-	-	-	-	-	-	-	-	-	-	-
Rents	6,716	6,524	8,046	46,965	4,796	4,000	4,000	1,582	3,796	4,000	-
Training & Education	1,198	3,751	1,685	1,061	3,627	3,000	3,000	1,535	3,684	3,000	-
Postage	82	93	160	738	-	500	500	205	493	500	-
Disposal Permit	-	-	-	-	-	-	-	-	-	-	-
Finance Charges	-	-	-	-	-	-	-	-	-	-	-
Telephone	250	-	29	-	-	-	-	-	-	-	-
Cellular	3,389	4,183	4,002	3,878	3,553	4,400	4,400	1,290	3,296	4,400	-
Internet	-	-	-	-	-	-	-	-	-	-	-
Radios	-	-	-	-	-	-	-	1,825	1,825	-	-
Travel & Meetings	-	-	-	-	-	1,000	1,000	-	-	1,000	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracts	33,606	40,348	22,979	11,258	7,940	68,000	68,000	1,966	12,719	50,130	(17,870)
Contracts - Project Construct	-	-	-	-	-	-	-	-	-	-	-
Contracts - Temporary Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Legal	-	-	-	-	-	-	-	-	-	-	-
Contracts - Pre-Employment	27	-	-	-	32	-	-	-	-	-	-
Contracts - Licensing Requirement	311	816	270	108	354	-	-	-	200	-	-
Contracts - Lab Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Rebates	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Building	2,018	2,003	10,556	12,014	13,611	12,400	12,400	2,806	8,234	14,000	1,600
Maintenance - Vehicle	13,870	4,566	5,978	5,848	11,618	8,000	8,000	6,712	12,108	8,000	-
Maintenance - Equipment	23,480	74,488	62,083	23,325	79,698	128,700	128,700	17,650	52,359	129,170	470
Computer - Hardware	-	-	-	99	1,702	-	-	-	500	-	-
Computer - Software	-	-	10	-	-	-	-	-	-	-	-
Computers - Software License & M	-	790	195	-	-	-	-	-	-	-	-
Office Supplies	611	841	2,548	294	960	1,500	1,500	179	1,430	1,500	-
Departmental Supplies	37,094	48,427	32,442	42,978	44,200	53,000	53,000	15,698	42,676	53,000	-
Petroleum Products	15,885	20,207	13,587	15,028	21,015	15,000	15,000	12,311	29,547	20,000	5,000
Chemicals	-	-	1,232	-	367	-	-	-	-	-	-
Small Equipment	-	4,100	4,384	21,161	2,430	5,000	5,000	2,711	3,506	5,000	-
Vehicle Add-ons	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits	-	-	-	10,176	-	-	-	-	-	-	-
Taxes & Permits - Permits	2,320	1,602	8,094	-	10,719	-	-	2,233	2,233	10,800	10,800
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Fiscal Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
Liability	22,365	18,678	25,599	24,706	28,764	33,100	33,100	-	33,100	33,100	-
Retiree's Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Other - Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Other Improv	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Vehicles	-	40,963	-	-	-	-	-	-	-	-	-
Capital Outlay - Equipment	-	-	-	61,900	55,725	-	-	-	-	-	-

# Utilities

## Water Quality - 3303

a/o 11/30/2022

## Budget Summary

Expenditure	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Adj. Budget FY 2022-23	Y-T-D FY 2022-23	Year-End FY 2022-23	Proposed Budget FY 2023-24	Budget Variance
Capital Outlay - Hydrants	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>974,232</b>	<b>1,153,047</b>	<b>1,127,439</b>	<b>1,242,812</b>	<b>1,288,788</b>	<b>1,383,191</b>	<b>1,383,191</b>	<b>396,201</b>	<b>1,271,235</b>	<b>1,383,191</b>	<b>-</b>



# Utilities

## Water Metering - 3304

a/o 11/30/2022

## Budget Summary

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
Expenditure	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Salaries	354,164	390,004	372,566	394,582	407,484	\$535,272	\$535,272	\$183,942	\$522,603	\$535,272	\$0
Benefits	245,572	265,882	293,889	314,242	311,779	\$404,449	\$404,449	\$83,051	\$384,310	\$404,449	\$0
Operation & Maintenance	315,880	697,266	612,992	653,078	411,266	876,483	876,483	413,869	1,129,161	876,483	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$86,575	\$3,830	\$9,593	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$915,617</b>	<b>\$1,353,152</b>	<b>\$1,366,022</b>	<b>\$1,365,732</b>	<b>\$1,140,121</b>	<b>\$1,816,204</b>	<b>\$1,816,204</b>	<b>\$680,862</b>	<b>\$2,036,074</b>	<b>\$1,816,204</b>	<b>\$0</b>

## Financial Detail By Category

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
<b>Expenditures 520-3304</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2014-15</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	
Salaries	354,164	390,004	372,566	394,582	407,484	535,272	535,272	183,942	522,603	535,272	-
Benefits	245,572	265,882	293,889	314,242	311,779	404,449	404,449	83,051	384,310	404,449	-
Purchased Services	13,073	17,091	21,138	24,144	6,898	14,800	14,800	851	3,942	14,800	-
Communications	12,534	12,808	11,492	10,228	9,840	7,740	7,740	952	3,684	7,740	-
Travel & Meetings	527	86	-	-	-	2,000	2,000	-	-	2,000	-
Utilities	10,591	11,204	4,143	-	-	-	-	-	-	-	-
Contracts	3,428	18,405	6,110	10,365	9,916	48,500	48,500	8,778	36,616	48,500	-
Maintenance	100,349	251,747	174,786	351,973	323,508	409,000	409,000	374,877	692,004	409,000	-
Computers	75	7,863	462	-	306	16,000	16,000	-	-	14,000	(2,000)
Supplies	47,028	27,496	38,529	100,780	36,702	50,860	50,860	28,157	65,076	52,860	2,000
Taxes and In Lieu	-	-	-	-	-	-	-	-	-	-	-
Replacement Charges	109,639	335,000	335,000	135,000	-	300,000	300,000	-	300,000	300,000	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Insurance	18,637	15,565	21,332	20,588	24,096	27,583	27,583	256	27,839	27,583	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	86,575	3,830	9,593	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>915,617</b>	<b>1,353,152</b>	<b>1,366,022</b>	<b>1,365,732</b>	<b>1,140,121</b>	<b>1,816,204</b>	<b>1,816,204</b>	<b>680,862</b>	<b>2,036,074</b>	<b>1,816,204</b>	<b>-</b>

## Financial Detail - Actual

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
<b>Expenditures 520-3304</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	
Permanent Salaries	336,922	369,588	360,078	383,641	382,135	517,285	517,285	163,926	467,135	517,285	-
Temporary Salaries	-	-	-	3,216	13,317	-	-	16,863	44,968	-	-
Overtime	6,878	10,813	5,027	5,325	3,750	7,896	7,896	153	409	7,896	-
Annual Leave Account	8,564	7,203	5,661	-	5,881	7,091	7,091	-	7,091	7,091	-
Uniform Allowance	1,800	2,400	1,800	2,400	2,400	3,000	3,000	3,000	3,000	3,000	-
FICA	25,515	28,499	27,666	31,395	31,879	40,069	40,069	14,585	41,893	40,069	-
Group Insurance	-	-	-	-	-	-	-	-	-	-	-
Uniform Expense	-	887	-	-	-	-	-	-	-	-	-
PERS	97,041	113,101	145,114	160,528	155,591	214,739	214,739	66,891	191,376	214,739	-
HRA	-	-	-	-	-	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-
Deferred Compensation	4,200	4,150	3,600	3,600	4,050	4,200	4,200	1,575	5,600	4,200	-

# Utilities

## Water Metering - 3304

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Accrued Leave Current	-	-	-	-	-	-	-	-	-	-	-
Auto Allowance	-	-	-	-	-	-	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-
Post Employment Benefits	-	-	-	-	-	-	-	-	-	-	-
Combined Benefits	118,816	119,244	117,509	118,718	120,259	145,441	145,441	-	145,441	145,441	-
Printing	170	210	100	91	-	400	400	-	200	400	-
Dues & Publication	390	470	384	384	192	400	400	-	200	400	-
Advertising	-	-	-	-	-	-	-	-	-	-	-
Rents	10,572	13,121	15,523	19,199	1,898	2,000	2,000	791	1,898	2,000	-
Training & Education	1,141	1,287	4,512	3,975	3,308	10,000	10,000	60	144	10,000	-
Postage	799	2,002	619	494	1,500	2,000	2,000	-	1,500	2,000	-
Disposal Permit	-	-	-	-	-	-	-	-	-	-	-
Finance Charges	-	-	-	-	-	-	-	-	-	-	-
Telephone	455	-	-	-	-	-	-	-	-	-	-
Cellular	3,276	2,121	3,539	2,445	7,237	7,740	7,740	952	3,684	7,740	-
Internet	8,803	10,688	7,953	7,784	2,603	-	-	-	-	-	-
Radios	-	-	-	-	-	-	-	-	-	-	-
Travel & Meetings	527	86	-	-	-	2,000	2,000	-	-	2,000	-
Utilities	10,591	11,204	4,143	-	-	-	-	-	-	-	-
Contracts	2,978	17,817	5,301	10,170	9,361	48,000	48,000	8,746	35,989	48,000	-
Contracts - Project Construct	-	-	-	-	-	-	-	-	-	-	-
Contracts - Temporary Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Legal	-	-	-	-	-	-	-	-	-	-	-
Contracts - Pre-Employment	70	51	449	165	171	-	-	-	250	-	-
Contracts - Licensing Requirement	380	537	360	30	384	500	500	32	377	500	-
Contracts - Lab Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Rebates	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Building	699	90	1,318	2,505	2,147	4,000	4,000	829	2,290	4,000	-
Maintenance - Vehicle	5,276	2,361	3,405	7,576	3,644	6,000	6,000	8,415	12,197	6,000	-
Maintenance - Equipment	94,373	249,296	170,063	341,892	317,718	399,000	399,000	365,632	677,518	399,000	-
Computer - Hardware	75	-	462	-	306	3,000	3,000	-	-	1,000	(2,000)
Computer - Software	-	-	-	-	-	13,000	13,000	-	-	-	(13,000)
Computers - Software License & M	-	7,863	-	-	-	-	-	-	-	13,000	13,000
Office Supplies	-	149	519	32	445	1,000	1,000	-	500	1,000	-
Departmental Supplies	34,947	15,065	15,384	18,035	15,547	24,360	24,360	15,281	33,675	30,000	5,640
Petroleum Products	8,412	9,477	9,217	13,258	16,586	12,000	12,000	11,446	27,469	13,360	1,360
Chemicals	-	-	1,291	778	-	1,000	1,000	-	-	1,000	-
Small Equipment	3,048	1,002	10,808	67,179	4,125	10,000	10,000	1,430	3,432	5,000	(5,000)
Vehicle Add-ons	621	1,803	1,310	1,500	-	2,500	2,500	-	-	2,500	-
Taxes & Permits	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits - Permits	-	-	-	-	-	-	-	-	-	-	-
Replacement Charges	109,639	335,000	335,000	135,000	-	300,000	300,000	-	300,000	300,000	-
Debt Service - Principal	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Fiscal Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	127	-	-	256	256	-	-
Liability	18,637	15,565	21,332	20,588	23,969	27,583	27,583	-	27,583	27,583	-
Retiree's Insurance	-	-	-	-	-	-	-	-	-	-	-

# Utilities

## Water Metering - 3304

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Variance</u>
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Other - Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Other Improv	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Equipment	-	-	86,575	3,830	9,593	-	-	-	-	-	-
Capital Outlay - Hydrants	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>915,617</b>	<b>1,353,152</b>	<b>1,366,022</b>	<b>1,365,732</b>	<b>1,140,121</b>	<b>1,816,204</b>	<b>1,816,204</b>	<b>680,862</b>	<b>2,036,074</b>	<b>1,816,204</b>	<b>-</b>

# Utilities

## Water Conservation - 3305

a/o 11/30/2022

## Budget Summary

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
Expenditure	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Salaries	\$191,103	\$195,812	\$215,711	\$214,337	\$242,670	\$282,073	\$282,073	\$93,025	\$260,996	\$282,073	\$0
Benefits	\$127,849	\$135,186	\$157,628	\$164,419	\$171,604	\$177,969	\$177,969	\$43,327	\$177,654	\$177,969	\$0
Operation & Maintenance	\$172,652	\$169,950	\$228,171	\$182,873	\$389,776	\$282,100	\$282,100	\$135,687	\$393,948	282,100	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$491,604</b>	<b>\$500,948</b>	<b>\$601,510</b>	<b>\$561,628</b>	<b>\$804,050</b>	<b>\$742,142</b>	<b>\$742,142</b>	<b>\$272,038</b>	<b>\$832,597</b>	<b>\$742,142</b>	<b>\$0</b>

## Financial Detail By Category

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
Expenditures 520-3304	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Salaries	191,103	195,812	215,711	214,337	242,670	282,073	282,073	93,025	260,996	282,073	-
Benefits	127,849	135,186	157,628	164,419	171,604	177,969	177,969	43,327	177,654	177,969	-
Purchased Services	31,966	31,686	54,302	54,796	45,009	70,240	70,240	30,111	47,266	70,615	375
Communications	1,349	903	74	149	300	500	500	111	367	500	-
Travel & Meetings	63	1,510	124	-	258	3,000	3,000	-	-	3,000	-
Utilities	175	-	-	-	-	-	-	-	-	-	-
Contracts	120,672	112,910	151,308	99,396	315,185	161,450	161,450	100,792	316,900	161,075	(375)
Maintenance	2,221	6,647	3,445	7,925	7,828	7,760	7,760	2,428	6,328	7,760	-
Computers	37	122	-	145	371	-	-	19	195	-	-
Supplies	4,987	6,834	6,119	8,109	6,444	22,600	22,600	2,226	6,342	22,600	-
Taxes and In Lieu	-	-	-	-	-	-	-	-	-	-	-
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Insurance	11,182	9,339	12,799	12,353	14,382	16,550	16,550	-	16,550	16,550	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>491,604</b>	<b>500,948</b>	<b>601,510</b>	<b>561,628</b>	<b>804,050</b>	<b>742,142</b>	<b>742,142</b>	<b>272,038</b>	<b>832,597</b>	<b>742,142</b>	<b>-</b>

## Financial Detail - Actual

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
Expenditures 520-3305	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Permanent Salaries	183,847	189,917	207,792	213,437	229,134	241,313	241,313	86,549	240,796	241,313	-
Temporary Salaries	-	960	4,128	-	9,312	30,750	30,750	5,576	14,869	30,750	-
Overtime	2,059	423	72	-	-	5,640	5,640	-	-	5,640	-
Annual Leave Account	4,297	3,612	2,819	-	3,324	3,470	3,470	-	3,470	3,470	-
Uniform Allowance	900	900	900	900	900	900	900	900	1,860	900	-
FICA	14,145	14,451	15,713	16,250	17,875	18,657	18,657	6,948	19,527	18,657	-
Group Insurance	-	-	-	-	-	-	-	-	-	-	-
Uniform Expense	-	-	-	-	-	-	-	-	-	-	-
PERS	54,152	61,863	84,901	90,457	95,858	101,196	101,196	36,379	100,011	101,196	-
HRA	-	-	-	-	-	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-
Deferred Compensation	-	-	-	-	-	-	-	-	-	-	-

# Utilities

## Water Conservation - 3305

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Accrued Leave Current	-	-	-	-	-	-	-	-	-	-	-
Auto Allowance	-	-	-	-	-	-	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-
Post Employment Benefits	-	-	-	-	-	-	-	-	-	-	-
Combined Benefits	59,552	58,872	57,014	57,712	57,871	58,116	58,116	-	58,116	58,116	-
Printing	2,197	956	509	346	119	4,700	4,700	964	1,814	4,700	-
Dues & Publication	3,767	4,119	27,573	27,548	27,561	27,900	27,900	23,304	28,930	28,275	375
Advertising	14,590	15,119	14,098	13,411	13,741	22,140	22,140	4,623	13,094	22,140	-
Rents	9,809	9,017	11,614	12,077	2,847	3,000	3,000	1,186	2,847	3,000	-
Training & Education	1,603	2,426	343	1,304	741	5,000	5,000	-	500	5,000	-
Postage	-	50	165	110	-	7,500	7,500	34	81	7,500	-
Disposal Permit	-	-	-	-	-	-	-	-	-	-	-
Finance Charges	-	-	-	-	-	-	-	-	-	-	-
Telephone	269	-	-	-	-	-	-	-	-	-	-
Cellular	1,080	751	74	149	300	500	500	111	367	500	-
Internet	-	152	-	-	-	-	-	-	-	-	-
Radios	-	-	-	-	-	-	-	-	-	-	-
Travel & Meetings	63	1,510	124	-	258	3,000	3,000	-	-	3,000	-
Utilities	175	-	-	-	-	-	-	-	-	-	-
Contracts	120,602	112,910	112,555	58,500	128,703	71,450	71,450	1,100	52,640	71,075	(375)
Contracts - Project Construct	70	-	-	-	-	-	-	-	-	-	-
Contracts - Temporary Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Legal	-	-	-	-	-	-	-	-	-	-	-
Contracts - Pre-Employment	-	-	-	243	32	-	-	-	-	-	-
Contracts - Licensing Requirements	-	-	-	-	-	-	-	-	-	-	-
Contracts - Lab Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Rebates	-	-	38,753	40,653	186,449	90,000	90,000	99,692	264,260	90,000	-
Maintenance - Building	601	813	2,099	6,764	6,628	4,510	4,510	1,611	4,367	4,510	-
Maintenance - Vehicle	1,620	5,811	1,346	1,149	1,191	3,000	3,000	804	1,929	3,000	-
Maintenance - Equipment	-	22	-	12	9	250	250	13	31	250	-
Computer - Hardware	37	122	-	145	371	-	-	19	195	-	-
Computer - Software	-	-	-	-	-	-	-	-	-	-	-
Computers - Software License & Maint	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	104	329	229	117	290	4,100	4,100	43	103	4,100	-
Departmental Supplies	1,672	3,088	2,052	5,319	2,699	13,500	13,500	507	2,216	13,500	-
Petroleum Products	3,211	3,416	2,607	2,533	3,093	5,000	5,000	1,676	4,022	5,000	-
Chemicals	-	-	1,232	-	-	-	-	-	-	-	-
Small Equipment	-	-	-	140	363	-	-	-	-	-	-
Vehicle Add-ons	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits - Permits	-	-	-	-	-	-	-	-	250	-	-
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Fiscal Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
Liability	11,182	9,339	12,799	12,353	14,382	16,550	16,550	-	16,550	16,550	-
Retiree's Insurance	-	-	-	-	-	-	-	-	-	-	-

# Utilities

## Water Conservation - 3305

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Variance</u>
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Other - Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Other Improv	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Equipment	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Hydrants	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b><u>491,604</u></b>	<b><u>500,948</u></b>	<b><u>601,510</u></b>	<b><u>561,628</u></b>	<b><u>804,050</u></b>	<b><u>742,142</u></b>	<b><u>742,142</u></b>	<b><u>272,038</u></b>	<b><u>832,847</u></b>	<b><u>742,142</u></b>	<b><u>-</u></b>

# Utilities

## Non-Departmental - 520-5000

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Salaries	-	-	-	-	-	-	-	-	-	\$0	\$0
Benefits	-	-	-	-	-	-	-	-	-	\$0	\$0
Operation & Maintenance	32,969	15,253	-	45,359	94,545	-	-	44,370	137,687	\$0	\$0
Debt Service	2,006,554	2,008,431	1,929,833	2,141,927	415,030	1,845,822	1,845,822	3,000	1,845,322	\$1,845,822	\$0
Capital Outlay	3,079,181	694,151	1,163,870	633,856	1,453,292	1,733,471	1,733,471	730,219	4,430,219	\$1,733,471	\$0
Transfers Out	1,138,629	919,163	809,594	870,160	872,971	867,277	867,277	215,707	867,277	\$867,277	\$0
<b>Total</b>	<b>\$6,257,333</b>	<b>\$3,636,998</b>	<b>\$3,903,297</b>	<b>\$3,691,302</b>	<b>\$2,835,838</b>	<b>\$4,446,570</b>	<b>\$4,446,570</b>	<b>\$993,295</b>	<b>\$7,280,505</b>	<b>\$4,446,570</b>	<b>\$0</b>

## Financial Detail By Category

<u>Expenditures 520-5000</u>	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Salaries	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	(19,506)	-	-	1,334	4,402	-	-
Communications	-	-	-	-	-	-	-	-	-	-	-
Travel & Meetings	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracts	32,969	15,253	-	45,359	114,051	-	-	42,773	132,654	-	-
Maintenance	-	-	-	-	-	-	-	-	-	-	-
Computers	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	263	631	-	-
Taxes and In Lieu	-	-	-	-	-	-	-	-	-	-	-
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service	2,006,554	2,008,431	1,929,833	2,141,927	415,030	1,845,822	1,845,822	3,000	1,845,322	1,845,822	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	3,079,181	694,151	1,163,870	633,856	1,453,292	1,733,471	1,733,471	730,219	4,430,219	1,733,471	-
Transfers	1,138,629	919,163	809,594	870,160	872,971	867,277	867,277	215,707	867,277	867,277	-
<b>Total Expenditures/Budget</b>	<b>6,257,333</b>	<b>3,636,998</b>	<b>3,903,297</b>	<b>3,691,302</b>	<b>2,835,838</b>	<b>4,446,570</b>	<b>4,446,570</b>	<b>993,295</b>	<b>7,280,505</b>	<b>4,446,570</b>	<b>-</b>

## Financial Detail - Actual

<u>Expenditures 520-5000</u>	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed Budget	Budget Variance
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Permanent Salaries	-	-	-	-	-	-	-	-	-	-	-
Temporary Salaries	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Annual Leave Account	-	-	-	-	-	-	-	-	-	-	-
Uniform Allowance	-	-	-	-	-	-	-	-	-	-	-
FICA	-	-	-	-	-	-	-	-	-	-	-
Group Insurance	-	-	-	-	-	-	-	-	-	-	-
Uniform Allowance	-	-	-	-	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-	-	-	-	-
HRA	-	-	-	-	-	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-

# Utilities

## Non-Departmental - 520-5000

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed	Budget
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Variance</u>
Deferred Compensation	-	-	-	-	-	-	-	-	-	-	-
Accrued Leave Current	-	-	-	-	-	-	-	-	-	-	-
Auto Allowance	-	-	-	-	-	-	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-
Post Employment Benefits	-	-	-	-	-	-	-	-	-	-	-
Combined Benefits	-	-	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	432	-	-	1,334	2,902	-	-
Dues & Publication	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	2,048	-	-	-	1,500	-	-
Rents	-	-	-	-	(21,986)	-	-	-	-	-	-
Training & Education	-	-	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-	-	-	-
Disposal Permit	-	-	-	-	-	-	-	-	-	-	-
Finance Charges	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Cellular	-	-	-	-	-	-	-	-	-	-	-
Internet	-	-	-	-	-	-	-	-	-	-	-
Radios	-	-	-	-	-	-	-	-	-	-	-
Travel & Meetings	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracts	32,969	15,253	-	45,359	114,051	-	-	42,773	132,654	-	-
Contracts - Licensing Requirement	-	-	-	-	-	-	-	-	-	-	-
Contracts - Project Construct	-	-	-	-	-	-	-	-	-	-	-
Contracts - Temporary Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Legal	-	-	-	-	-	-	-	-	-	-	-
Contracts - Pre-Employment	-	-	-	-	-	-	-	-	-	-	-
Contracts - Lab Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Rebates	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Building	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Vehicle	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Equipment	-	-	-	-	-	-	-	-	-	-	-
Computer - Hardware	-	-	-	-	-	-	-	-	-	-	-
Computer - Software	-	-	-	-	-	-	-	-	-	-	-
Computers - Software License & M	-	-	-	-	-	-	-	-	-	-	-
Small Equipment	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-	-	-	-	-	-
Departmental Supplies	-	-	-	-	-	-	-	263	631	-	-
Petroleum Products	-	-	-	-	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-	-	-	-	-
Vehicle Add-ons	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits - Permits	-	-	-	-	-	-	-	-	-	-	-
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	1,248,395	1,286,666	1,384,474	1,292,224	-	1,453,000	1,453,000	-	1,453,000	1,453,000	-
Debt Service - Interest	752,647	714,586	311,952	628,233	398,807	382,822	382,822	-	382,822	382,822	-
Debt Service - Fiscal Services	5,512	7,180	7,517	11,450	7,623	10,000	10,000	3,000	9,500	10,000	-
Debt Service - Cost of Issuance	-	-	225,890	210,021	8,600	-	-	-	-	-	-



# Utilities

## Non-Departmental - 520-5000

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	Y-T-D	Year-End	Proposed	Budget
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Variance</u>
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
Liability	-	-	-	-	-	-	-	-	-	-	-
Retiree's Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Other - Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Other Improv	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Equipment	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Hydrants	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Construction	3,079,181	694,151	1,163,870	633,856	1,453,292	1,733,471	1,733,471	730,219	4,430,219	1,733,471	-
Transfers	1,138,629	919,163	809,594	870,160	872,971	867,277	867,277	215,707	867,277	867,277	-
<b>Total Expenditures/Budget</b>	<b>6,257,333</b>	<b>3,636,998</b>	<b>3,903,297</b>	<b>3,691,302</b>	<b>2,835,838</b>	<b>4,446,570</b>	<b>4,446,570</b>	<b>993,295</b>	<b>7,280,505</b>	<b>4,446,570</b>	<b>-</b>

**ATTACHMENT 2**

Wastewater Operating FY 2023-2024 Proposed Budget

# Utilities

## Sewer - Fund 530

a/o 11/30/2022

## Budget Summary

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
Expenditure	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Salaries	\$1,369,314	\$1,408,834	\$1,466,851	\$1,569,341	1,638,145	1,861,036	\$1,861,036	\$626,140	\$1,755,403	1,861,036	-
Benefits	\$940,744	\$884,793	\$1,141,634	\$1,195,373	\$1,233,458	\$1,388,527	\$1,388,527	\$307,842	\$1,330,437	1,388,527	-
Operation & Maintenance	\$1,289,897	\$1,006,683	\$1,367,354	\$1,410,953	1,283,618	2,121,380	\$2,121,380	\$403,964	\$1,546,493	2,121,356	(24)
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Capital Outlay	\$2,343,090	\$504,733	\$792,427	\$819,012	\$1,247,958	\$3,774,916	\$3,774,916	\$377,082	\$9,657,115	3,774,916	-
Transfers Out	\$715,352	\$673,077	\$583,537	\$669,896	\$703,672	\$765,672	\$765,672	\$180,333	\$765,672	765,672	-
<b>Total</b>	<b>\$6,658,397</b>	<b>\$4,478,120</b>	<b>\$5,351,802</b>	<b>\$5,664,575</b>	<b>\$6,106,851</b>	<b>\$9,911,531</b>	<b>\$9,911,531</b>	<b>\$1,895,361</b>	<b>\$15,055,119</b>	<b>\$9,911,507</b>	<b>(\$24)</b>
<b>Funding Source</b>											
Program Revenues	\$6,504,310	\$6,675,436	\$7,463,288	\$8,486,879	\$8,621,943	\$8,525,154	\$8,525,154	\$4,081,711	\$8,643,562	\$10,985,200	2,460,046
Fund Balance	\$31,564	\$406,858	\$411,757	\$89,541	<b>(\$510,902)</b>	\$1,386,377	\$130,000	\$60,979	\$146,349	\$150,000	(1,236,377)
Capital Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Transfers	\$30,000	\$0	\$23,884	\$30,133	\$0	\$0	\$0	\$0	\$0	\$0	-
<b>Total</b>	<b>\$6,565,874</b>	<b>\$7,082,294</b>	<b>\$7,898,929</b>	<b>\$8,606,552</b>	<b>\$8,111,042</b>	<b>\$9,911,531</b>	<b>\$8,655,154</b>	<b>\$4,142,689</b>	<b>\$8,789,911</b>	<b>\$11,135,200</b>	<b>\$1,223,669</b>
<b>Revenue less Expenditures</b>	<b>(\$92,523)</b>	<b>\$2,604,175</b>	<b>\$2,547,127</b>	<b>\$2,941,978</b>	<b>\$2,004,191</b>	<b>\$0</b>	<b>(\$1,256,377)</b>	<b>\$2,247,329</b>	<b>(\$6,265,209)</b>	<b>\$1,223,693</b>	

## Financial Detail By Category

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
<u>Expenditures 530-34XX</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Salaries	1,369,314	1,408,834	1,466,851	1,569,341	1,638,145	1,861,036	1,861,036	626,140	1,755,403	1,861,036	-
Benefits	940,744	884,793	1,141,634	1,195,373	1,233,458	1,388,527	1,388,527	307,842	1,330,437	1,388,527	-
Purchased Services	220,137	170,060	213,707	208,885	115,193	188,024	188,024	52,015	165,013	188,500	476
Communications	21,648	13,592	16,798	18,094	22,247	23,740	23,740	10,320	38,167	46,140	22,400
Travel & Meetings	657	5,135	3,033	10	50	6,400	6,400	18	548	6,400	-
Utilities	69,583	88,321	88,564	95,818	88,262	95,000	95,000	29,565	88,956	95,000	-
Contracts	390,078	200,735	344,480	475,823	362,504	744,100	744,100	98,360	367,866	743,598	(502)
Maintenance	219,247	109,917	183,777	194,184	230,474	328,090	328,090	72,151	310,584	298,190	(29,900)
Computers	42,457	11,708	30,546	21,754	66,975	34,648	34,648	5,883	33,319	34,600	(48)
Supplies	211,860	277,702	346,126	253,990	214,467	503,912	503,912	135,652	344,415	500,912	(3,000)
Taxes and In Lieu	-	27,958	9,500	30,775	34,776	28,500	28,500	-	28,658	39,050	10,550
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Insurance	114,231	101,556	130,823	111,620	148,670	168,966	168,966	-	168,966	168,966	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	2,343,090	504,733	792,427	819,012	1,247,958	3,774,916	3,774,916	377,082	9,657,115	3,774,916	-
Transfers	715,352	673,077	583,537	669,896	703,672	765,672	765,672	180,333	765,672	765,672	-
<b>Total Expenditures/Budget</b>	<b>6,658,397</b>	<b>4,478,120</b>	<b>5,351,802</b>	<b>5,664,575</b>	<b>6,106,851</b>	<b>9,911,531</b>	<b>9,911,531</b>	<b>1,895,361</b>	<b>15,055,119</b>	<b>9,911,507</b>	<b>(24)</b>

## Financial Detail - Actual

Proposed

# Utilities

## Sewer - Fund 530

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed	Budget	
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Variance</u>
	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Budget	Budget	
<u>Expenditures 530-3400</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Variance</u>
Permanent Salaries	1,289,731	1,329,436	1,393,914	1,521,434	1,567,063	1,777,683	1,777,683	608,861	1,687,628	1,777,683	-	
Temporary Salaries	-	12,070	5,984	1,613	6,678	-	-	-	-	-	-	
Overtime	40,309	32,730	38,069	38,494	33,312	50,358	50,358	10,080	35,379	50,358	-	
Annual Leave Account	32,674	27,398	21,083	-	23,292	25,195	25,195	-	25,195	25,195	-	
Uniform Allowance	6,600	7,200	7,800	7,800	7,800	7,800	7,800	7,200	7,200	7,800	-	
FICA	101,301	102,255	105,997	116,578	120,636	138,127	138,127	45,774	128,064	138,127	-	
Group Insurance	-	-	-	-	-	-	-	-	-	-	-	
Uniform Expense	7,415	10,444	9,403	5,100	5,937	8,000	8,000	2,098	5,794	8,000	-	
PERS	391,712	437,038	559,751	635,110	652,330	744,196	744,196	253,512	699,032	744,196	-	
HRA	-	-	-	-	-	-	-	-	-	-	-	
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-	
Deferred Compensation	15,913	15,982	15,577	15,115	15,307	19,629	19,629	5,783	18,973	19,629	-	
Accrued Leave Current	1,873	(7,944)	33,187	10,134	8,427	-	-	-	-	-	-	
Auto Allowance	-	1,800	1,800	1,800	1,800	1,800	1,800	675	1,800	1,800	-	
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-	
Post Employment Benefits	(1,153)	(106,725)	(9,632)	(19,837)	(18,109)	-	-	-	-	-	-	
Combined Benefits	423,684	431,943	425,551	431,371	447,130	476,775	476,775	-	476,775	476,775	-	
Printing	3,855	573	3,919	149	734	3,000	3,000	-	500	3,000	-	
Dues & Publication	53,174	18,897	41,101	20,051	18,275	22,400	22,400	21,560	29,876	26,500	4,100	
Advertising	3,919	2,522	1,394	2,885	1,998	3,000	3,000	-	-	3,000	-	
Rents	36,468	38,935	46,865	50,498	7,369	19,600	19,600	9,992	26,905	19,600	-	
Training & Education	3,243	6,497	4,085	5,620	5,113	20,000	20,000	10,109	13,809	22,500	2,500	
Postage	44,310	35,534	38,597	34,898	30,691	24,000	24,000	10,353	29,923	21,000	(3,000)	
Disposal Permit	-	-	-	-	-	-	-	-	-	-	-	
Finance Charges	75,167	67,102	77,746	94,784	51,014	96,024	96,024	-	64,000	92,900	(3,124)	
Telephone	15,482	5,346	4,447	4,864	4,842	6,240	6,240	1,792	5,700	6,240	-	
Cellular	6,166	7,122	9,465	8,707	9,881	10,000	10,000	6,555	25,731	32,300	22,300	
Internet	-	1,124	2,886	4,523	7,524	7,500	7,500	1,973	6,736	7,600	100	
Radios	-	-	-	-	-	-	-	-	-	-	-	
Travel & Meetings	657	5,135	3,033	10	50	6,400	6,400	18	548	6,400	-	
Utilities	69,583	88,321	88,564	95,818	88,262	95,000	95,000	29,565	88,956	95,000	-	
Contracts	383,419	196,479	335,959	473,106	360,519	740,600	740,600	98,252	366,407	739,098	(1,502)	
Contracts - Project Construct	4,430	-	5,775	-	-	-	-	-	-	-	-	
Contracts - Temporary Services	-	-	-	-	-	-	-	-	-	-	-	
Contracts - Legal Services	-	-	-	1,410	810	2,000	2,000	-	500	2,000	-	
Contracts - Pre-Empolymnt	1,312	1,247	1,527	109	203	500	500	-	-	500	-	
Contracts - Licensing Requirement	918	3,009	1,220	1,198	972	1,000	1,000	108	959	2,000	1,000	
Maintenance - Building	9,592	12,102	21,317	27,841	25,838	25,490	25,490	5,407	15,198	30,590	5,100	
Maintenance - Vehicle	41,582	35,373	44,314	29,554	38,938	44,000	44,000	31,508	70,620	44,000	-	
Maintenance - Equipment	168,073	62,442	118,145	136,789	165,698	258,600	258,600	35,236	224,766	223,600	(35,000)	
Computers - Hardware	3,796	1,383	6,557	6,370	52,175	12,000	12,000	1,212	7,110	12,000	-	
Computers - Software	27,043	279	2,422	2,750	-	5,000	5,000	-	-	5,000	-	

# Utilities

## Sewer - Fund 530

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Computers - Software Lic & Main	11,617	10,046	21,567	12,634	14,800	17,648	17,648	4,670	26,209	17,600	(48)
Office Supplies	1,359	1,770	1,380	2,934	979	4,500	4,500	5,694	14,289	4,500	-
Departmental Supplies	105,295	125,521	113,179	105,334	113,225	276,000	276,000	46,792	129,602	273,000	(3,000)
Petroleum Products	37,336	42,000	37,591	40,155	61,221	45,000	45,000	34,631	83,115	45,000	-
Chemicals	29,221	40,649	47,179	67,265	3,294	85,000	85,000	43,123	103,494	85,000	-
Small Equipment	34,058	67,459	144,586	38,302	34,165	93,412	93,412	5,412	13,915	93,412	-
Vehicle Add-ons	4,590	302	2,210	-	1,584	-	-	-	-	-	-
Taxes & Permits	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits - Permits	-	27,958	9,500	30,775	34,776	28,500	28,500	-	28,658	39,050	10,550
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	844	213	-	-	-	-	-	-	-
Liability	67,094	56,034	78,428	75,692	88,125	102,153	102,153	-	102,153	102,153	-
Retiree's Insurance	47,137	45,522	51,551	35,715	60,545	66,813	66,813	-	66,813	66,813	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	129,594	-	-	-	-	-	-	-
Capital Outlay - Other Improv	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Vehicles	-	27,200	421,929	-	-	215,000	215,000	-	336,227	215,000	-
Capital Outlay - Equipment	105,025	-	28,957	111,212	21,820	-	-	-	15,336	-	-
Construction	2,238,065	477,533	341,540	578,205	1,226,138	3,559,916	3,559,916	377,082	9,305,552	3,559,916	-
Transfers	715,352	673,077	583,537	669,896	703,672	765,672	765,672	180,333	765,672	765,672	-
<b>Total Expenditures/Budget</b>	<b>6,658,397</b>	<b>4,478,120</b>	<b>5,351,802</b>	<b>5,664,575</b>	<b>6,106,851</b>	<b>9,911,531</b>	<b>9,911,531</b>	<b>1,895,361</b>	<b>15,055,119</b>	<b>9,911,507</b>	<b>(24)</b>

Utilities

Sewer Engineering - 2651

a/o 11/30/2022

Budget Summary

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
Expenditure	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Salaries	\$363,258	\$410,635	\$382,619	\$431,422	453,537	629,652	629,652	176,413	484,366	629,652	\$0
Benefits	\$222,880	\$264,412	\$280,870	\$313,288	328,452	449,659	449,659	90,185	371,686	449,659	\$0
Operation & Maintenance	\$548,609	\$392,007	\$662,941	\$492,293	447,108	966,120	966,120	96,398	484,307	966,096	(\$24)
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$105,025	\$0	\$421,929	\$240,806	\$0	\$215,000	\$215,000	\$0	\$336,227	\$215,000	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$23,120	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>1,239,772</b>	<b>1,067,054</b>	<b>1,748,359</b>	<b>1,477,810</b>	<b>1,252,217</b>	<b>2,260,431</b>	<b>2,260,431</b>	<b>362,995</b>	<b>\$1,676,587</b>	<b>2,260,407</b>	<b>(\$24)</b>

Financial Detail By Category

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
<u>Expenditures 530-2651</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Salaries	363,258	410,635	382,619	431,422	453,537	629,652	629,652	176,413	484,366	629,652	-
Benefits	222,880	264,412	280,870	313,288	328,452	449,659	449,659	90,185	371,686	449,659	-
Purchased Services	127,479	126,949	150,540	153,824	101,518	140,924	140,924	30,318	120,263	140,900	(24)
Communications	1,225	226	-	-	-	-	-	-	-	-	-
Travel & Meetings	657	3,491	922	10	38	2,000	2,000	-	500	2,000	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracts	337,577	182,699	332,839	255,692	240,694	687,300	687,300	60,671	246,110	687,300	-
Maintenance	500	-	1,811	-	-	-	-	-	-	-	-
Computers	17,879	10,240	16,502	20,698	15,108	30,000	30,000	4,695	11,268	30,000	-
Supplies	1,245	1,241	92,212	1,180	1,001	1,500	1,500	714	1,813	1,500	-
Taxes and In Lieu	-	9,188	-	9,188	9,592	10,000	10,000	-	9,957	10,000	-
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Insurance	62,047	57,974	68,115	51,701	79,157	94,396	94,396	-	94,396	94,396	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	105,025	-	421,929	240,806	-	215,000	215,000	-	336,227	215,000	-
Transfers	-	-	-	-	23,120	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>1,239,772</b>	<b>1,067,054</b>	<b>1,748,359</b>	<b>1,477,810</b>	<b>1,252,217</b>	<b>2,260,431</b>	<b>2,260,431</b>	<b>362,995</b>	<b>1,676,587</b>	<b>2,260,407</b>	<b>(24)</b>

Financial Detail - Actual

	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
<u>Expenditures 530-2651</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Permanent Salaries	353,470	399,948	375,715	430,098	445,531	620,719	620,719	176,243	474,980	620,719	-
Temporary Salaries	-	2,006	-	-	-	-	-	-	-	-	-
Overtime	343	-	187	1,324	573	-	-	170	453	-	-
Annual Leave Account	9,445	8,680	6,716	-	7,433	8,933	8,933	-	8,933	8,933	-
Uniform Allowance	-	-	-	-	-	-	-	-	-	-	-
FICA	26,440	28,989	27,236	30,768	32,333	48,031	48,031	12,110	33,293	48,031	-
Group Insurance	-	-	-	-	-	-	-	-	-	-	-
Uniform Expense	-	-	-	-	-	-	-	-	-	-	-
PERS	107,098	132,375	153,532	181,602	185,485	259,905	259,905	73,754	199,676	259,905	-
HRA	-	-	-	-	-	-	-	-	-	-	-

Utilities

Sewer Engineering - 2651

a/o 11/30/2022

Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-
Deferred Compensation	10,288	10,407	10,027	9,277	9,607	13,329	13,329	3,646	10,323	13,329	-
Accrued Leave Current	-	-	-	-	-	-	-	-	-	-	-
Auto Allowance	-	1,800	1,800	1,800	1,800	1,800	1,800	675	1,800	1,800	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-
Post Employment Benefits	-	-	-	-	-	-	-	-	-	-	-
Combined Benefits	79,054	90,841	88,275	89,841	99,227	126,594	126,594	-	126,594	126,594	-
Printing	3,263	96	3,551	149	200	1,000	1,000	-	500	1,000	-
Dues & Publication	17,068	15,430	24,427	16,585	14,356	16,900	16,900	18,391	22,138	20,000	3,100
Advertising	734	3,315	1,394	2,885	1,998	3,000	3,000	-	-	3,000	-
Rents	3,847	3,966	4,128	3,819	3,819	4,000	4,000	1,591	3,819	4,000	-
Training & Education	867	1,743	813	838	-	-	-	-	-	-	-
Postage	44,244	35,314	38,502	34,783	30,132	20,000	20,000	10,336	29,805	20,000	-
Disposal Permit	-	-	-	-	-	-	-	-	-	-	-
Finance Charges	57,457	67,085	77,726	94,766	51,014	96,024	96,024	-	64,000	92,900	(3,124)
Telephone	1,225	226	-	-	-	-	-	-	-	-	-
Cellular	-	-	-	-	-	-	-	-	-	-	-
Internet	-	-	-	-	-	-	-	-	-	-	-
Radios	-	-	-	-	-	-	-	-	-	-	-
Travel & Meetings	657	3,491	922	10	38	2,000	2,000	-	500	2,000	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracts	333,217	182,610	327,055	254,282	239,884	687,300	687,300	60,671	245,610	687,300	-
Contracts - Project Construct	4,360	-	5,775	-	-	-	-	-	-	-	-
Contracts - Temporary Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Legal Services	-	-	-	1,410	810	-	-	-	500	-	-
Contracts - Pre-Employment	-	89	10	-	-	-	-	-	-	-	-
Contracts - Licensing Requirements	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Building	-	-	1,811	-	-	-	-	-	-	-	-
Maintenance - Vehicle	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Equipment	500	-	-	-	-	-	-	-	-	-	-
Computer - Hardware	3,776	1,016	6,484	5,793	8,476	12,000	12,000	25	4,059	12,000	-
Computer - Software	4,086	279	-	2,750	-	5,000	5,000	-	-	5,000	-
Computers - Software Lic & Maint	10,017	8,946	10,018	12,154	6,632	13,000	13,000	4,670	7,209	13,000	-
Office Supplies	271	145	406	151	167	500	500	103	348	500	-
Departmental Supplies	930	1,096	2,433	1,021	834	1,000	1,000	610	1,465	1,000	-
Petroleum Products	-	-	-	-	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-	-	-	-	-
Small Equipment	43	-	89,373	8	-	-	-	-	-	-	-
Vehicle Add-ons	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits - Permits	-	9,188	-	9,188	9,592	10,000	10,000	-	9,957	10,000	-
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
Liability	14,910	12,452	16,564	15,986	18,612	27,583	27,583	-	27,583	27,583	-
Retiree's Insurance	47,137	45,522	51,551	35,715	60,545	66,813	66,813	-	66,813	66,813	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-

# Utilities

530-2651

## Sewer Engineering - 2651

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	
Capital Outlay - Buildings	-	-	-	129,594	-	-	-	-	-	-	-
Capital Outlay - Other Improv	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Vehicles	-	-	421,929	-	-	215,000	215,000	-	336,227	215,000	-
Capital Outlay - Equipment	105,025	-	-	111,212	-	-	-	-	-	-	-
Capital Outlay - Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	23,120	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>1,239,772</b>	<b>1,067,054</b>	<b>1,748,359</b>	<b>1,477,810</b>	<b>1,252,217</b>	<b>2,260,431</b>	<b>2,260,431</b>	<b>362,995</b>	<b>1,676,587</b>	<b>2,260,407</b>	<b>(24)</b>



# Utilities

530-3400

## Sewer Operating - 3400

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Salaries	\$675,825	\$645,226	\$688,528	\$730,875	\$792,994	\$809,367	\$809,367	\$304,752	\$856,093	\$809,367	\$0
Benefits	\$461,445	\$319,706	\$520,021	\$555,074	\$582,185	\$597,627	\$597,627	\$146,112	\$623,150	\$597,627	\$0
Operation & Maintenance	\$627,229	\$502,475	\$595,344	\$578,564	\$614,257	\$929,678	\$929,678	\$230,975	\$805,555	\$929,678	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$27,200	\$28,957	\$0	\$21,820	\$0	\$0	\$0	\$15,336	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,764,499</b>	<b>\$1,494,606</b>	<b>\$1,832,850</b>	<b>\$1,864,514</b>	<b>\$2,011,256</b>	<b>\$2,336,672</b>	<b>\$2,336,672</b>	<b>\$681,840</b>	<b>\$2,300,134</b>	<b>\$2,336,672</b>	<b>\$0</b>

## Financial Detail By Category

Expenditures 530-3400	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Salaries	675,825	645,226	688,528	730,875	792,994	809,367	809,367	304,752	856,093	809,367	-
Benefits	461,445	319,706	520,021	555,074	582,185	597,627	597,627	146,112	623,150	597,627	-
Purchased Services	79,890	25,389	37,783	23,081	9,400	20,600	20,600	12,692	19,535	21,100	500
Communications	20,423	13,366	16,798	18,094	22,247	23,740	23,740	10,320	38,167	46,140	22,400
Travel & Meetings	-	1,644	2,111	-	12	4,000	4,000	-	-	4,000	-
Utilities	69,583	88,321	88,564	95,433	88,262	95,000	95,000	29,565	88,956	95,000	-
Contracts	51,779	13,857	8,847	8,291	8,278	53,800	53,800	6,393	15,844	53,298	(502)
Maintenance	217,567	109,917	179,145	190,675	222,168	315,040	315,040	70,570	306,367	285,140	(29,900)
Computers	24,577	1,467	14,044	1,056	51,825	4,648	4,648	1,188	21,950	4,600	(48)
Supplies	129,861	201,727	197,178	181,015	141,339	346,412	346,412	100,248	248,095	343,412	(3,000)
Taxes and In Lieu	-	18,770	9,500	21,587	25,184	18,500	18,500	-	18,701	29,050	10,550
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Insurance	33,547	28,017	41,375	39,331	45,543	47,938	47,938	-	47,938	47,938	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	27,200	28,957	-	21,820	-	-	-	15,336	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>1,764,499</b>	<b>1,494,606</b>	<b>1,832,850</b>	<b>1,864,514</b>	<b>2,011,256</b>	<b>2,336,672</b>	<b>2,336,672</b>	<b>681,840</b>	<b>2,300,134</b>	<b>2,336,672</b>	<b>-</b>

## Financial Detail - Actual

Expenditures 530-3400	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Permanent Salaries	618,182	587,720	631,654	690,479	745,741	745,833	745,833	290,042	806,446	745,833	-
Temporary Salaries	-	10,064	5,984	-	-	-	-	-	-	-	-
Overtime	38,681	32,507	37,644	35,596	32,614	48,313	48,313	9,910	34,426	48,313	-
Annual Leave Account	14,762	10,735	8,446	-	9,839	10,421	10,421	-	10,421	10,421	-
Uniform Allowance	4,200	4,200	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	-
FICA	50,258	47,381	49,877	55,778	59,274	58,175	58,175	22,994	64,318	58,175	-
Group Insurance	-	-	-	-	-	-	-	-	-	-	-
Uniform Expense	5,370	5,222	6,556	3,290	3,791	5,000	5,000	1,316	3,508	5,000	-

# Utilities

530-3400

## Sewer Operating - 3400

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
PERS	188,479	191,338	248,512	291,911	310,312	311,435	311,435	120,453	330,207	311,435	-
HRA	-	-	-	-	-	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-
Deferred Compensation	3,525	3,475	3,600	3,600	3,600	4,200	4,200	1,350	6,300	4,200	-
Accrued Leave Current	1,873	(7,944)	33,187	10,134	8,427	-	-	-	-	-	-
Auto Allowance	-	-	-	-	-	-	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-
Post Employment Benefits	(1,153)	(106,725)	(9,632)	(19,837)	(18,109)	-	-	-	-	-	-
Combined Benefits	213,094	186,958	187,920	210,198	214,889	218,817	218,817	-	218,817	218,817	-
Printing	592	477	-	-	379	1,000	1,000	-	-	1,000	-
Dues & Publication	34,745	1,699	15,807	1,930	2,634	4,000	4,000	2,678	6,426	5,000	1,000
Advertising	3,043	(792)	-	-	-	-	-	-	-	-	-
Rents	21,816	19,507	20,127	19,674	2,847	3,600	3,600	1,186	2,847	3,600	-
Training & Education	1,918	4,261	1,748	1,343	3,285	8,000	8,000	8,810	10,144	10,500	2,500
Postage	66	221	81	116	255	4,000	4,000	18	118	1,000	(3,000)
Disposal Permit	-	-	-	-	-	-	-	-	-	-	-
Finance Charges	17,710	17	20	18	-	-	-	-	-	-	-
Telephone	14,258	5,121	4,447	4,864	4,842	6,240	6,240	1,792	5,700	6,240	-
Cellular	6,166	7,122	9,465	8,707	9,881	10,000	10,000	6,555	25,731	32,300	22,300
Internet	-	1,124	2,886	4,523	7,524	7,500	7,500	1,973	6,736	7,600	100
Radios	-	-	-	-	-	-	-	-	-	-	-
Travel & Meetings	-	1,644	2,111	-	12	4,000	4,000	-	-	4,000	-
Utilities	69,583	88,321	88,564	95,433	88,262	95,000	95,000	29,565	88,956	95,000	-
Contracts	49,897	11,648	6,410	7,482	7,522	50,300	50,300	6,285	15,085	48,798	(1,502)
Contracts - Project Construct	70	-	-	-	-	-	-	-	-	-	-
Contracts - Temporary Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Legal Services	-	-	-	-	-	2,000	2,000	-	-	2,000	-
Contracts - Pre-Empolment	1,125	841	1,517	55	-	500	500	-	-	500	-
Contracts - Licensing Requirement	688	1,368	920	754	756	1,000	1,000	108	759	2,000	1,000
Maintenance - Building	9,592	12,102	18,400	25,336	23,692	22,440	22,440	4,578	12,987	27,540	5,100
Maintenance - Vehicle	40,403	35,373	44,314	29,554	38,938	41,000	41,000	31,508	70,620	41,000	-
Maintenance - Equipment	167,573	62,442	116,430	135,785	159,538	251,600	251,600	34,484	222,761	216,600	(35,000)
Computer - Hardware	20	367	73	576	43,657	-	-	1,188	2,950	-	-
Computer - Software	22,957	-	2,422	-	-	-	-	-	-	-	-
Computers - Software Lic & Maint	1,600	1,100	11,549	480	8,168	4,648	4,648	-	19,000	4,600	(48)
Office Supplies	501	872	173	1,254	626	1,000	1,000	5,507	13,716	1,000	-
Departmental Supplies	24,476	50,445	57,900	52,014	49,154	140,000	140,000	15,050	43,121	137,000	(3,000)
Petroleum Products	37,336	42,000	37,591	40,155	61,221	45,000	45,000	34,631	83,115	45,000	-
Chemicals	29,221	40,649	45,590	67,216	3,149	82,000	82,000	43,123	103,494	82,000	-
Small Equipment	33,737	67,459	53,714	20,377	25,605	78,412	78,412	1,937	4,649	78,412	-
Vehicle Add-ons	4,590	302	2,210	-	1,584	-	-	-	-	-	-
Taxes & Permits	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits - Permits	-	18,770	9,500	21,587	25,184	18,500	18,500	-	18,701	29,050	10,550
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-	-	-	-

# Utilities

530-3400

## Sewer Operating - 3400

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Variance</u>
Unemployment Insurance	-	-	844	213	-	-	-	-	-	-	-
Liability	33,547	28,017	40,531	39,118	45,543	47,938	47,938	-	47,938	47,938	-
Retiree's Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Other Improv	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Vehicles	-	27,200	-	-	-	-	-	-	-	-	-
Capital Outlay - Equipment	-	-	28,957	-	21,820	-	-	-	15,336	-	-
Capital Outlay - Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b><u>1,764,499</u></b>	<b><u>1,494,606</u></b>	<b><u>1,832,850</u></b>	<b><u>1,864,514</u></b>	<b><u>2,011,256</u></b>	<b><u>2,336,672</u></b>	<b><u>2,336,672</u></b>	<b><u>681,840</u></b>	<b><u>2,300,134</u></b>	<b><u>2,336,672</u></b>	<b><u>-</u></b>

# Utilities

530-3401

## Sewer Utilities Maintenance - 3401

a/o 11/30/2022

## Budget Summary

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adj. Budget</u>	<u>YTD</u>	<u>Year-End</u>	<u>Proposed Budget</u>	<u>Budget Variance</u>
<b>Expenditure</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>
Salaries	\$330,231	\$352,973	\$395,704	\$407,043	\$391,614	\$422,017	\$422,017	\$144,976	\$414,943	\$422,017	\$0
Benefits	\$256,419	\$300,675	\$340,744	\$327,010	\$322,822	\$341,241	\$341,241	\$71,545	\$335,601	\$341,241	\$0
Operation & Maintenance	\$114,060	\$112,201	\$109,069	\$128,755	\$117,743	\$225,582	\$225,582	\$45,295	\$150,919	\$225,582	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>700,709</b>	<b>765,850</b>	<b>845,516</b>	<b>862,809</b>	<b>832,178</b>	<b>988,840</b>	<b>988,840</b>	<b>261,816</b>	<b>\$901,463</b>	<b>988,840</b>	<b>\$0</b>

## Financial Detail By Category

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adj. Budget</u>	<u>YTD</u>	<u>Year-End</u>	<u>Proposed Budget</u>	<u>Budget Variance</u>
<b>Expenditures 530-3401</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>
Salaries	330,231	352,973	395,704	407,043	391,614	422,017	422,017	144,976	414,943	422,017	-
Benefits	256,419	300,675	340,744	327,010	322,822	341,241	341,241	71,545	335,601	341,241	-
Purchased Services	12,768	17,723	25,384	31,980	12,878	26,500	26,500	9,006	25,216	26,500	-
Communications	-	-	-	-	-	-	-	-	-	-	-
Travel & Meetings	-	-	-	-	-	400	400	18	48	400	-
Utilities	-	-	-	385	-	-	-	-	-	-	-
Contracts	722	4,179	2,794	499	419	3,000	3,000	-	200	3,000	-
Maintenance	1,179	-	2,822	3,508	8,307	13,050	13,050	1,581	4,216	13,050	-
Computers	-	-	-	-	42	-	-	-	100	-	-
Supplies	80,754	74,734	56,736	71,795	72,127	156,000	156,000	34,690	94,507	156,000	-
Taxes and In Lieu	-	-	-	-	-	-	-	-	-	-	-
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Insurance	18,637	15,565	21,333	20,588	23,970	26,632	26,632	-	26,632	26,632	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>700,709</b>	<b>765,850</b>	<b>845,516</b>	<b>862,809</b>	<b>832,178</b>	<b>988,840</b>	<b>988,840</b>	<b>261,816</b>	<b>901,463</b>	<b>988,840</b>	<b>-</b>

## Financial Detail - Actual

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adj. Budget</u>	<u>YTD</u>	<u>Year-End</u>	<u>Proposed Budget</u>	<u>Budget Variance</u>
<b>Expenditures 530-3401</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>
Permanent Salaries	318,079	341,767	386,544	400,857	375,790	411,131	411,131	142,576	406,202	411,131	-
Temporary Salaries	-	-	-	1,613	6,678	-	-	-	-	-	-
Overtime	1,284	223	238	1,573	125	2,045	2,045	-	500	2,045	-
Annual Leave Account	8,467	7,983	5,921	-	6,020	5,841	5,841	-	5,841	5,841	-
Uniform Allowance	2,400	3,000	3,000	3,000	3,000	3,000	3,000	2,400	2,400	3,000	-
FICA	24,602	25,885	28,884	30,033	29,029	31,921	31,921	10,670	30,452	31,921	-
Group Insurance	-	-	-	-	-	-	-	-	-	-	-

# Utilities

530-3401

## Sewer Utilities Maintenance - 3401

a/o 11/30/2022

## Budget Summary

Expenditure	Actual	Actual	Actual	Actual	Actual	Budget	Adj. Budget	YTD	Year-End	Proposed Budget	Budget Variance
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	
Uniform Expense	2,045	5,222	2,847	1,810	2,146	3,000	3,000	782	2,285	3,000	-
PERS	96,136	113,325	157,707	161,597	156,533	172,856	172,856	59,306	169,149	172,856	-
HRA	-	-	-	-	-	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-
Deferred Compensation	2,100	2,100	1,950	2,238	2,100	2,100	2,100	788	2,350	2,100	-
Accrued Leave Current	-	-	-	-	-	-	-	-	-	-	-
Auto Allowance	-	-	-	-	-	-	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-
Post Employment Benefits	-	-	-	-	-	-	-	-	-	-	-
Combined Benefits	131,536	154,144	149,356	131,332	133,014	131,364	131,364	-	131,364	131,364	-
Printing	-	-	369	-	154	1,000	1,000	-	-	1,000	-
Dues & Publication	1,361	1,768	867	1,536	1,285	1,500	1,500	492	1,312	1,500	-
Advertising	143	-	-	-	-	-	-	-	-	-	-
Rents	10,805	15,462	22,610	27,005	9,306	12,000	12,000	7,214	20,239	12,000	-
Training & Education	459	493	1,524	3,439	1,828	12,000	12,000	1,299	3,665	12,000	-
Postage	-	-	14	-	305	-	-	-	-	-	-
Disposal Permit	-	-	-	-	-	-	-	-	-	-	-
Finance Charges	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Cellular	-	-	-	-	-	-	-	-	-	-	-
Internet	-	-	-	-	-	-	-	-	-	-	-
Radios	-	-	-	-	-	-	-	-	-	-	-
Travel & Meetings	-	-	-	-	-	400	400	18	48	400	-
Utilities	-	-	-	385	-	-	-	-	-	-	-
Contracts	305	2,221	2,494	-	-	3,000	3,000	-	-	3,000	-
Contracts - Project Construct	-	-	-	-	-	-	-	-	-	-	-
Contracts - Temporary Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Legal Services	-	-	-	-	-	-	-	-	-	-	-
Contracts - Pre-Empolymen	187	317	-	55	203	-	-	-	-	-	-
Contracts - Licensing Requiremen	230	1,641	300	444	216	-	-	-	200	-	-
Maintenance - Building	-	-	1,106	2,505	2,147	3,050	3,050	829	2,211	3,050	-
Maintenance - Vehicle	1,179	-	-	-	-	3,000	3,000	-	-	3,000	-
Maintenance - Equipment	-	-	1,715	1,003	6,160	7,000	7,000	752	2,006	7,000	-
Computer - Hardware	-	-	-	-	42	-	-	-	100	-	-
Computer - Software	-	-	-	-	-	-	-	-	-	-	-
Computers - Software Lic & Main	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	588	754	801	1,530	186	3,000	3,000	84	225	3,000	-
Departmental Supplies	79,889	73,980	52,847	52,299	63,237	135,000	135,000	31,131	85,016	135,000	-
Petroleum Products	-	-	-	-	-	-	-	-	-	-	-
Chemicals	-	-	1,589	48	145	3,000	3,000	-	-	3,000	-
Small Equipment	277	-	1,500	17,918	8,560	15,000	15,000	3,475	9,267	15,000	-
Vehicle Add-ons	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits	-	-	-	-	-	-	-	-	-	-	-
Taxes & Permits - Permits	-	-	-	-	-	-	-	-	-	-	-

**Utilities**

**Sewer Utilities Maintenance - 3401**

a/o 11/30/2022

**Budget Summary**

<b>Expenditure</b>	<b>Actual FY 2017-18</b>	<b>Actual FY 2018-19</b>	<b>Actual FY 2019-20</b>	<b>Actual FY 2020-21</b>	<b>Actual FY 2021-22</b>	<b>Budget FY 2022-23</b>	<b>Adj. Budget FY 2022-23</b>	<b>YTD FY 2022-23</b>	<b>Year-End FY 2022-23</b>	<b>Proposed Budget FY 2023-24</b>	<b>Budget Variance</b>
Replacement Charges	-	-	-	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
Liability	18,637	15,565	21,333	20,588	23,970	26,632	26,632	-	26,632	26,632	-
Retiree's Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Bildings	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Other Improv	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Equipment	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures/Budget</b>	<b>700,709</b>	<b>765,850</b>	<b>845,516</b>	<b>862,809</b>	<b>832,178</b>	<b>988,840</b>	<b>988,840</b>	<b>261,816</b>	<b>901,463</b>	<b>988,840</b>	<b>-</b>

# Water

## FY 24 Budget

	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>FY 24 Prelim</u>	<u>Dept Proposed</u>	<u>Budget Variance</u>	<u>Proposed / Prelim</u> <u>Variance</u>
Salaries	\$2,990,693	\$3,420,072	\$3,591,005	\$3,797,304	\$377,232	\$ 206,299
Benefits	2,073,859	2,384,664	2,435,152	2,597,064	212,400	161,912
Oper & Maint	5,019,080	6,321,518	6,318,018	7,185,018	863,500	867,000
Debt Service	460,756	1,845,822	1,845,822	1,845,822	-	-
Capital Outlay	1,557,960	1,983,471	1,948,471	1,948,471	(35,000)	-
Transfers Out	872,971	867,277	867,277	867,277	-	-
<b>Total</b>	<b>\$ 12,975,319</b>	<b>\$ 16,822,824</b>	<b>\$17,005,745</b>	<b>\$18,240,955</b>	<b>\$ 1,418,131</b>	<b>\$ 1,235,210</b>
		29.65%	1.09%	7.26%		

Staffing Changes: Several reclasses  
2 new positions

### PLS Requests:

1	\$53,162	Reclass Admin Asst to Management Analyst	split with Wastewater
1	43,227	Reclass Sr OA to Admin Tech (2)	split with Wastewater
1	(104,571)	Delete the current Admin Tech position	split with Wastewater
2	26,437	Reclass Section Mgr to Assistant Director	split with Wastewater
2	18,943	Reclass Sr Civil Eng to Principal Eng	split with Wastewater
3	38,463	Reclass WTP Supervisor to WTP Superintendent	
3	32,552	Reclass Water Dist Chief Opr to WQ Superintendent	
4	210,798	Water Distribution Opr III	
5	220,798	Water Utility Worker III	
6	550,000	Plans and Studies	Fund 456
7	234,000	O&M increases - meters	
8	60,000	O&M increases - maintenance	
9	150,000	O&M increases - conservation	
10	420,000	O&M increases - treatment	
	<u>\$1,953,809</u>		
	\$18,599	Water portion of splits	
	<u>1,366,611</u>		
	<u>\$1,385,210</u>		
	<u>550,000</u>	Fund 456	
	<u>\$1,935,210</u>		

### Issues / Information:

215,000 Included in Pre-lim for capital replacements

	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23 Budget</u>	<u>FY 24 Prelim</u>	<u>Dept Proposed</u>
Department costs						
Engineering	\$4,741,381	\$3,705,462	\$2,403,214	\$3,289,999	\$3,283,397	\$3,301,996.00
Distribution	1,387,742	1,167,461	1,419,714	1,600,124	1,606,297	2,070,445
Treatment	2,988,219	3,173,642	3,083,594	3,544,594	3,620,389	4,078,852
Quality	1,127,439	1,242,812	1,288,788	1,383,191	1,424,126	1,456,678
Metering	1,366,022	1,365,732	1,140,121	1,816,204	1,859,318	2,153,318
Conservation	601,510	561,628	804,050	742,142	765,648	915,648
Non-Departmental	3,903,297	3,691,302	2,835,838	4,446,570	4,446,570	4,446,570
With Projects	-	-	-	-	-	-
<b>Total</b>	<b>\$ 16,115,609</b>	<b>\$ 14,908,040</b>	<b>\$ 12,975,319</b>	<b>\$ 16,822,824</b>	<b>\$ 17,005,745</b>	<b>\$ 18,423,507</b>
Staffing	34.75	34.75	34.75	34	34	35.5

**Wastewater  
FY 24 Budget**

	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>FY 24 Prelim</u>	<u>Dept Proposed</u>	<u>Budget Variance</u>	<u>Proposed / Prelim Variance</u>
Salaries	\$1,638,145	\$ 1,861,036	\$ 1,969,749	\$ 1,998,715	\$ 137,679	\$ 28,966
Benefits	1,233,458	1,388,527	1,428,446	1,450,632	62,105	22,186
Oper & Maint	1,283,618	2,121,380	2,121,380	2,121,380	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	1,247,958	3,774,916	3,774,916	3,774,916	-	-
Transfers Out	703,672	765,672	765,672	765,672	-	-
<b>Total</b>	<b>\$ 6,106,851</b>	<b>\$ 9,911,531</b>	<b>\$ 10,060,163</b>	<b>\$ 10,111,314</b>	<b>\$ 199,783</b>	<b>\$ 51,151</b>
		62.30%	1.50%	0.51%		

Staffing Changes: Several reclasses

PLS Requests:

\$53,162	Reclass Admin Asst to Management Analyst	split with Wastewater
43,227	Reclass Sr OA to Admin Tech (2)	split with Wastewater
(104,571)	Delete the current Admin Tech position	split with Wastewater
26,437	Reclass Section Mgr to Assistant Director	split with Wastewater
18,943	Reclass Sr Civil Eng to Principal Eng	split with Wastewater
32,552	Reclass WW Collections Supervisor to WWC Superintendent	
<u>69,750</u>		
18,599	Wastewater portion of splits	
<u>32,552</u>		
51,151		

Issues / Information:

Department costs	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23 Budget</u>	<u>FY 24 Prelim</u>	<u>Dept Proposed</u>
Engineering	\$ 1,748,359	\$ 1,477,810	\$ 1,252,217	\$ 2,260,431	\$ 2,309,985	\$ 2,328,584
Operating	1,832,850	1,864,514	2,011,256	2,336,672	2,406,939	2,439,491
Maintenance	845,516	862,809	832,178	988,840	1,017,651	1,017,651
Projects	925,077	1,459,442	2,011,873	4,325,588	4,325,588	4,325,588
<b>Total</b>	<b>\$ 5,351,802</b>	<b>\$ 5,664,575</b>	<b>\$ 6,107,524</b>	<b>\$ 9,911,531</b>	<b>\$ 10,060,163</b>	<b>\$ 10,111,314</b>

Staffing 18.5 18.5 18.5 19 19 18.5



**ATTACHMENT 3**

Proposed Level of Service (PLS) Submittals