

Expense Budget Performance Report

591

Through Date: 10/3/19

| Account Number | 2017 Actual | 2018 Actual | 2019 Original | 2019 Y-T-D | 2019 Projected | 2019 Projected Change | 2019 Percent Change | 2020 Proposed | 2020 Proposed Change | 2020 Percent Change |
|--|------------------------|------------------------|--------------------------|-----------------------|---------------------------|--------------------------------------|------------------------------------|--------------------------|-------------------------------------|------------------------------------|
| Fund: 592 - Water and Sewer Fund | | | | | | | | | | |
| Department: 591 - Supply and Transmission | | | | | | | | | | |
| FM 702.000 - Salary and Base Wages | 1,077,681.99 | 1,118,518.10 | 1,305,868.00 | 857,513.71 | 1,166,130 | (139,738.00) | (10.70) | 1,268,797 | 102,667 | 8.80 |
| DP\ 702.050 - FLSA | 250.35 | 427.58 | 380.00 | 268.47 | 380 | - | - | 400 | 20 | 5.26 |
| DP\ 703.000 - Overtime | 18,861.77 | 17,207.02 | 19,000.00 | 19,265.56 | 19,500 | 500.00 | 2.63 | 19,500 | - | - |
| FM 703.500 - Comp Time in Cash | 5,824.72 | 11,197.19 | 6,700.00 | 5,983.55 | 10,200 | 3,500.00 | 52.24 | 9,200 | (1,000) | (9.80) |
| DP\ 703.999 - Doubletime | 2,990.38 | 3,304.72 | 3,500.00 | 4,904.41 | 5,500 | 2,000.00 | 57.14 | 4,500 | (1,000) | (18.18) |
| FM 704.100 - Vacation Time in Cash | 7,827.95 | 10,840.34 | 3,800.00 | 11,144.43 | 14,100 | 10,300.00 | 271.05 | 3,100 | (11,000) | (78.01) |
| FM 706.100 - Sick Time in Cash | 15,274.01 | 7,025.13 | 11,000.00 | 7,064.08 | 21,300 | 10,300.00 | 93.64 | 15,000 | (6,300) | (29.58) |
| FM 707.050 - Personal Time in Cash | 100.97 | 482.76 | - | 493.52 | 500 | 500.00 | - | - | (500) | (100.00) |
| FM 708.000 - Longevity | 51,815.76 | 47,215.06 | 47,237.00 | 47,215.06 | 47,216 | (21.00) | (0.04) | 39,907 | (7,309) | (15.48) |
| FM 708.500 - Bonus - Signing, Performance, Etc. | 2,810.04 | 4,480.53 | 3,123.00 | 14,619.69 | 14,620 | 11,497.00 | 368.14 | 5,686 | (8,934) | (61.11) |
| DP\ 709.000 - Education & Training | 7,676.50 | 10,626.41 | 7,500.00 | 7,740.34 | 10,300 | 2,800.00 | 37.33 | 8,600 | (1,700) | (16.50) |
| DP\ 717.000 - Temporary Labor | 66,770.36 | 67,550.16 | 70,000.00 | 49,012.25 | 70,000 | - | - | 70,000 | - | - |
| FM 719.600 - Pre-Employment Physical/Medical Exam | 928.00 | 828.00 | 1,000.00 | 328.00 | 1,000 | - | - | 1,000 | - | - |
| FM 720.000 - Payroll Taxes - Employer | 92,817.47 | 97,370.16 | 112,502.00 | 76,741.49 | 104,763 | (7,739.00) | (6.88) | 109,861 | 5,098 | 4.87 |
| FM 720.900 - OPEB Annual Cost | 33,475.34 | 969,019.00 | 69,544.00 | - | 60,243 | (9,301.00) | (13.37) | 60,243 | - | - |
| FM 721.000 - Retirement - Employer | 108,003.09 | 93,886.23 | 130,587.00 | 89,888.94 | 116,613 | (13,974.00) | (10.70) | 126,880 | 10,267 | 8.80 |
| FM 722.000 - Health Insurance - Actives | 131,119.89 | 139,064.14 | 191,700.00 | 114,994.94 | 157,200 | (34,500.00) | (18.00) | 177,700 | 20,500 | 13.04 |
| FM 722.100 - Health Insurance - Retirees | 197,773.31 | - | - | 171,030.77 | - | - | - | - | - | - |
| FM 722.500 - Life, STD & LTD Insurance - Actives | 13,990.69 | 14,446.32 | 18,100.00 | 12,849.36 | 15,800 | (2,300.00) | (12.71) | 19,600 | 3,800 | 24.05 |
| FM 722.550 - Life, STD & LTD Insurance - Retirees | 390.96 | - | - | 329.80 | - | - | - | - | - | - |
| FM 722.998 - Employer HSA Contributions - Retirees | 7,000.00 | - | - | 2,000.00 | - | - | - | - | - | - |
| FM 722.999 - Employer HSA Contributions - Actives | 26,504.16 | 26,096.10 | 29,669.00 | 25,838.44 | 25,839 | (3,830.00) | (12.91) | 25,831 | (8) | (0.03) |
| FM 723.000 - Workers Comp Insurance | 5,088.72 | 4,730.15 | 4,568.00 | 4,281.84 | 4,290 | (278.00) | (6.09) | 4,167 | (123) | (2.87) |
| FM 723.500 - Unemployment | 1,785.17 | 2,172.00 | - | - | - | - | - | - | - | - |
| FM 723.700 - Workers Comp Claims | 640.59 | 1,058.57 | 2,000.00 | - | 1,000 | (1,000.00) | (50.00) | 2,000 | 1,000 | 100.00 |
| DP\ 726.000 - Operating Supplies | 334.46 | 1,017.19 | 1,000.00 | 194.37 | 1,000 | - | - | 1,000 | - | - |
| DP\ 726.550 - Medical Supplies | 317.15 | 985.44 | 1,500.00 | 391.11 | 1,500 | - | - | 1,300 | (200) | (13.33) |
| DP\ 726.600 - Uniform and Clothing Expense | 6,252.78 | 5,491.08 | 7,500.00 | 3,906.64 | 7,000 | (500.00) | (6.67) | 7,000 | - | - |
| DP\ 727.000 - Office Supplies | 11,790.05 | 12,726.49 | 13,000.00 | 5,936.64 | 13,000 | - | - | 13,400 | 400 | 3.08 |
| DP\ 728.000 - Membership Dues & Conferences | 1,352.06 | 1,213.69 | 2,000.00 | 1,358.96 | 2,000 | - | - | 2,000 | - | - |
| DP\ 730.300 - Equipment Maintenance & Supplies | 8,891.23 | 5,943.99 | 14,000.00 | 6,439.26 | 10,000 | (4,000.00) | (28.57) | 10,000 | - | - |
| DP\ 730.600 - Traffic Control Safety Supplies | 1,148.40 | 631.71 | 600.00 | 76.17 | 600 | - | - | - | (600) | (100.00) |
| DP\ 731.000 - Tap Supplies & Expense | 216,029.75 | 268,951.14 | 167,500.00 | 219,119.25 | 253,700 | 86,200.00 | 51.46 | 223,000 | (30,700) | (12.10) |
| DP\ 732.000 - Meter Maintenance & Supplies | 421.40 | 921.74 | 5,000.00 | 1,618.84 | 5,000 | - | - | 3,800 | (1,200) | (24.00) |
| DP\ 734.000 - Hydrant Maintenance & Supplies | 11,096.52 | 12,655.03 | 10,200.00 | 10,913.21 | 12,100 | 1,900.00 | 18.63 | 12,100 | - | - |
| DP\ 755.000 - Customer Records & Billing | 18,421.11 | 4,780.34 | 18,000.00 | 19,259.93 | 22,000 | 4,000.00 | 22.22 | 6,000 | (16,000) | (72.73) |
| DP\ 770.000 - Emergency Preparedness Expense | 9,000.00 | 9,000.00 | 119,054.00 | - | 115,054.00 | (4,000.00) | (3.36) | 5,000.00 | (110,054) | (95.65) |
| FM 802.000 - Audit Fees | 13,222.98 | 14,018.40 | 14,283.00 | 14,282.40 | 14,283 | - | - | 14,916 | 633 | 4.43 |
| DP\ 802.500 - Consulting Fees | 1,114.54 | 7,495.25 | 7,500.00 | 13,925.00 | 60,000 | 52,500.00 | 700.00 | 8,750 | (51,250) | (85.42) |
| DP\ 803.500 - Inventory Costs | (27,506.69) | 18,558.85 | - | - | - | - | - | - | - | - |
| DP\ 804.600 - Network Support | 103,983.00 | 85,197.34 | 97,500.00 | 73,490.19 | 96,100 | (1,400.00) | (1.44) | 96,800 | 700 | 0.73 |
| FM 804.800 - Health Consultant & Insurance Fees - Retirees | 2,612.39 | 2,567.88 | 2,561.00 | 1,442.25 | 2,857 | 296.00 | 11.56 | 2,871 | 14 | 0.49 |
| FM 804.900 - Health Consultant & Insurance Fees - Actives | 2,216.86 | 2,325.11 | 2,214.00 | 1,136.49 | 2,292 | 78.00 | 3.52 | 2,302 | 10 | 0.44 |
| DP\ 807.000 - Engineering Consulting Fees | 56,518.00 | 36,983.00 | 40,000.00 | 20,552.50 | 50,000 | 10,000.00 | 25.00 | 65,000 | 15,000 | 30.00 |
| DP\ 811.000 - Legal Fees | 360.00 | 56,451.68 | 156,000.00 | 36,181.25 | 75,000 | (81,000.00) | (51.92) | 75,000 | - | - |
| DP\ 828.000 - Sewage Processing Fee | 5,872,002.42 | 6,204,655.14 | 6,475,712.00 | 4,259,184.64 | 6,442,002 | (33,710.00) | (0.52) | 6,679,441 | 237,439 | 3.69 |
| DP\ 828.001 - Sewage Processing - Industrial Waste Charge | 224,245.01 | 187,187.98 | 148,000.00 | 98,281.59 | 146,000 | (2,000.00) | (1.35) | 145,000 | (1,000) | (0.68) |

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|--|------------------------|------------------------|--------------------------|-----------------------|---------------------------|--------------------------------------|------------------------------------|--------------------------|-------------------------------------|------------------------------------|
| DP\ 830.004 - Bank Charges | 52,442.40 | 47,572.30 | 54,100.00 | 30,398.55 | 50,000 | (4,100.00) | (7.58) | 50,000 | - | - |
| DP\ 850.000 - Communications | 12,668.01 | 10,741.56 | 15,000.00 | 9,878.56 | 14,000 | (1,000.00) | (6.67) | 14,000 | - | - |
| DP\ 850.215 - Postage | 63,075.24 | 66,980.77 | 65,800.00 | 53,516.53 | 70,000 | 4,200.00 | 6.38 | 70,000 | - | - |
| FM 860.000 - Auto Insurance Expense | 23,687.40 | 24,208.39 | 25,743.00 | 20,100.30 | 24,282 | (1,461.00) | (5.68) | 25,254 | 972 | 4.00 |
| DP\ 860.200 - Auto Repair & Maintenance | 28,878.78 | 27,132.06 | 38,700.00 | 23,185.26 | 37,900 | (800.00) | (2.07) | 37,400 | (500) | (1.32) |
| DP\ 863.000 - Gasoline | 25,708.36 | 29,539.90 | 29,000.00 | 18,930.81 | 27,600 | (1,400.00) | (4.83) | 28,100 | 500 | 1.81 |
| FM 865.000 - Insurance & Bonds | 58,868.56 | 62,557.78 | 65,804.00 | 55,530.63 | 67,083 | 1,279.00 | 1.94 | 69,773 | 2,690 | 4.01 |
| FM 865.500 - Deductible Expense | - | 550.00 | 5,000.00 | - | 1,000 | (4,000.00) | (80.00) | 5,000 | 4,000 | 400.00 |
| DP\ 920.000 - Utilities | 82,343.70 | 99,726.17 | 87,000.00 | 62,833.75 | 98,000 | 11,000.00 | 12.64 | 100,000 | 2,000 | 2.04 |
| DP\ 920.500 - Water Charges | 13,418,992.38 | 13,854,905.16 | 14,404,600.00 | 7,840,124.34 | 13,935,587 | (469,013.00) | (3.26) | 14,777,059 | 841,472 | 6.04 |
| DP\ 930.100 - Building Maintenance | 39,990.96 | 42,669.66 | 42,000.00 | 29,453.03 | 42,000 | - | - | 42,900 | 900 | 2.14 |
| DP\ 935.000 - Lift Station Maintenance& Supplies | (949.79) | 7,836.40 | 7,500.00 | 1,253.84 | 7,500 | - | - | 7,500 | - | - |
| DP\ 935.500 - Water Main Repair | 76,229.54 | 115,173.71 | 85,000.00 | 78,579.41 | 98,400 | 13,400.00 | 15.76 | 96,500 | (1,900) | (1.93) |
| DP\ 935.600 - Sewer Main Repair | 2,806,610.40 | 595,658.14 | 395,000.00 | 95,012.71 | 395,000 | - | - | 395,000 | - | - |
| DP\ 935.700 - Booster Station/Meter Pit Maintenance & Supplies | 20,165.11 | 7,040.14 | 3,500.00 | 6,914.50 | 8,500 | 5,000.00 | 142.86 | 4,300 | (4,200) | (49.41) |
| DP\ 936.000 - Miss DIG Expense | 7,681.77 | 5,716.64 | 7,000.00 | 4,454.73 | 7,500 | 500.00 | 7.14 | 7,500 | - | - |
| DP\ 950.500 - Equipment Rental | - | - | 400.00 | - | 400 | - | - | 400 | - | - |
| DP\ 955.000 - Other Expenses | 1.24 | 73.65 | 5,000.00 | 1,427.18 | 5,000 | - | - | 5,000 | - | - |
| DP\ 955.200 - Water Samples | 1,371.00 | 3,919.12 | 6,700.00 | 1,802.75 | 6,700 | - | - | 7,100 | 400 | 5.97 |
| DP\ 956.600 - Recording Fees (Ease,Grant/Lein) | 901.50 | 1,273.20 | 1,200.00 | 420.00 | 1,200 | - | - | 1,200 | - | - |
| DP\ 957.100 - MDPH ANN Admin Fee RE/Water | 17,583.10 | 17,758.65 | 18,000.00 | 18,397.97 | 18,400 | 400.00 | 2.22 | 18,600 | 200 | 1.09 |
| DP\ 957.500 - Grant Expense - State | 403,613.56 | 282,337.34 | 605,000.00 | 976,770.68 | 1,245,000 | 640,000.00 | 105.79 | - | (1,245,000) | (100.00) |
| FM 963.101 - General Fund Administrative Fee | 296,966.00 | 307,134.00 | 322,393.00 | 322,393.00 | 322,393 | - | - | 337,458 | 15,065 | 4.67 |
| DP\ 968.000 - Depreciation | 3,872,104.56 | 3,925,862.32 | 4,095,762.00 | - | 4,095,762 | - | - | 4,188,918 | 93,156 | 2.27 |
| DP\ 980.000 - Equipment | 13,147.96 | 6,678.11 | 6,000.00 | 3,243.79 | 6,500 | 500.00 | 8.33 | 6,500 | - | - |
| DP\ 995.000 - Bond Interest Expense | 695,273.47 | 751,182.34 | 746,330.00 | 715,923.36 | 744,779 | (1,551.00) | (0.21) | 685,222 | (59,557) | (8.00) |
| DP\ 997.000 - Paying Agent Fee | 790.00 | 135.74 | 150.00 | 209.10 | 210 | 60.00 | 40.00 | 210 | - | - |
| Department Total: Supply and Transmission | 30,429,370.82 | 29,881,667.39 | 30,478,584.00 | 16,681,954.12 | 30,528,678.00 | 50,094.00 | 0.16 | 30,327,546.00 | (201,132.00) | (0.66) |